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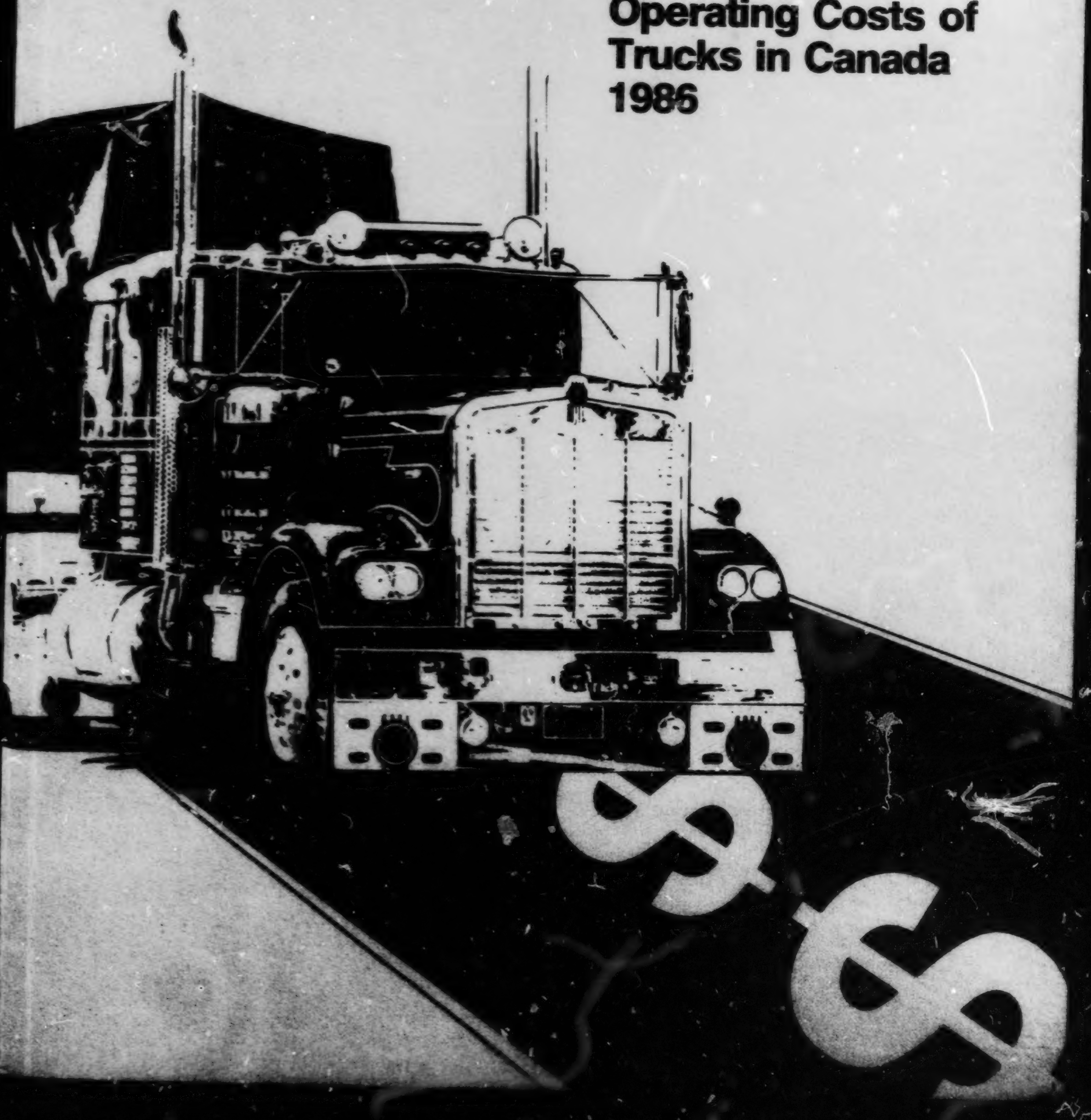
TP 921E

# Operating Costs of Trucks in Canada 1986



TP 921-E

# Operating Costs of Trucks
# In Canada -- 1986

Prepared For

The Motor Carrier Branch

Surface Transport Administration

TRANSPORT CANADA

GOVERNMENT OF CANADA

by

Trimac Consulting Services Ltd.

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# FOREWARD

Since 1972, Trimac Consulting Services Ltd. has prepared biennially, on behalf of the Surface Transport Administration of Transport Canada, studies to develop "Operating Costs of Trucks In Canada". These efforts apply a detailed generalized costing methodology, to describe typical motor carrier operations, on a regional basis. In these analyses, the implications of various regulatory and operational factors accross the country are explored for both dry freight and bulk carriers, for a number of commonly used vehicle configurations.

To maintain continuity in the report series, changes have been kept to the minimum , except where warranted by technological, common operational practice, and regulatory evolution.

As with previous editions of this report, the purpose of the current edition is to update the previous analyses:

i) To reflect mid-1986 cost levels;

ii) To reflect changes in regulations since 1984;

iii) To reflect current technological factors;

iv) To re-assess the implications on costs of particular operating features including: seasonality, payload, and trip length.

In addition, the current edition of the report is specifically addressing the following trucking "issues":

i) Fuel conservation technology. Since the beginning of the 1980's, there has seen an introduction of significantly enhanced fuel economy technology by the trucking industry. Because of the "age distribution" of the trucking fleet in service in Canada, the 1982 and 1984 editions of this report only reflected "very gradual" introduction of fuel productivity enhancements. For the 1986 report, it was agreed -- in consultation with the client -- to significantly "re-adjust" the fuel productivity to reflect what is currently available and now in common use by the trucking industry in Canada.

ii) Lease Operator Operation. A section has been included which "discusses", using examples, the economics of using "lease operator" power equipment in comparison to the "base case" examples presented in the report.

iii) Use of T.O.F.C. (Trailer on Flat Car) technology is also discussed and compared, using examples. The purpose of these is to illustrate how to use the results of this study in planning and costing such "intermodal" activity.

With these modifications and additions, it is hoped that the current edition of "Operating Costs of Trucks in Canada" will continue to be a useful guide for government, industry, and the research community in Canada.

# 1.0 INTRODUCTION: TERMS OF REFERENCE

The purpose of this study is to determine 1986 motor carrier operating costs for each of the provincial and territorial regions in Canada (for analysis purposes, the Maritime provinces have been grouped as one). The nature of truck service causes operating costs to vary significantly in relation to particular characteristics associated with each activity. Vehicle configuration, commodity characteristics, hauling distance, degree of utilization ,regional area of operation, right-of-way conditions, and driver expertise and attitude affect costs. This study attempts to relate operating costs to these factors, to produce representative information for a wide spectrum of motor carrier activities.

Due to the comparative nature of this study, a base case cost analysis was undertaken in terms of the same variables, and displayed in the format of earlier editions.

In order to facilitate inter-regional comparisons, common operating characteristics were investigated for the various configurations within each jurisdiction. The parameters considered were:

i) Vehicle configuration: two axle straight truck (gasoline and diesel powered), five axle semi-trailer, and a seven (or eight) axle tractor-train.

ii) Commodity type: Dry Freight or Bulk

iii) Annual Equipment Kilometers Travelled

iv) Provincial or Territorial Region of Operation.

v) Road surface (Paved/Gravel).

Although some operating conditions were assumed to be similar, other factors were varied to reflect the variations in circumstances between the different regions and trucking functions. Wage scales, payload types, equipment configurations, traffic conditions, topography, and climate influence operating costs. The extent to which these factors influence costs was considered in order to develop representative data for the different regions and haul types.

This necessitated the use of "generalized assumptions". Therefore, caution must be exercised when applying the analytical results presented herein to specific hauling situations.

Since 1976 and including the current edition, this report series has provided, in addition to the "base case analysis", an analysis of the following factors on truck operation costs:

i) Seasonality: Winter/Summer Conditions

ii) Interrelationship of costs to payload

iii) Interrelationship of costs to trip length.

In addition to these factors, the current report now also includes, starting with this edition (1986), a discussion of "lease operator" and "T.O.F.C. (Trailer on Flat Car)" options.

## 1.1 METRICATION

Metrication of the Canadian motor transport industry has been almost totally implemented, wherever feasible within customer or other constraints.

Provincial regulatory bodies and agencies require vehicle mass, dimensions and payload capacity information be expressed in SI units. Fuel and lubricants are sold and measured in SI quantities.

Tariffs published by various bureaux and carriers are not totally metric, nor are they entirely imperial. The key factor in determining units of measure seems to be the preference of the individual customer served by the carrier. Thus, shipments are tendered and invoiced entirely in either SI or imperial units, depending upon the customer's needs and preferences.

In view of the significant shipping interraction with the United States, where metrication has been postponed, carriers are required to be able to work with both non-metric and SI units.

For this reason, as well as a desire to facilitate comparison with earlier reports in this series, an "imperial equivalent summary" is included in each base case report.

# 2.0 METHODOLOGY

## 2.1 GENERAL APPROACH

The approach used for developing motor carrier operational costs involved application of a mathematical computer model to develop component and total cost estimates based upon realistic average productivity information and prevailing factor unit cost levels. This computer model permits the exploration of various operational conditions and data assumptions as well as improvement of computational accuracy through elimination of cumbersome and time consuming hand calculations. The computer model is an anologue to the Trimac Motor Carrier Fleet Systems Analysis which has been widely applied for truck operational costing and rate-making purposes.

For developing factor inputs and productivities, four basic sources of information were consulted:

i) Quotations from suppliers of equipment, tires, fuel.

ii) Survey of typical motor carrier operations within the respective jurisdictions.

iii) Reference to various union agreements covering rates of pay, working conditions, benefits, bonuses, etc.

iv) Consultations with various provincial regulatory agencies concerning vehicular restrictions, licence fees, fuel taxation, sales taxes, etc.

## 2.2 ASSUMPTIONS

The analyses presented in this report describe costs in terms of single vehicle units, however these costs were developed assuming that the vehicle is part of a fleet. Cost components such as mechanic's labour and administration represent the typical proportion of same allocated to the one unit. The remainder of these costs are assumed to be allocated to the rest of the equipment in the fleet. This method allows the unit costs presented in this report to be accurately related to a complete truck fleet.

Since it is not feasible to analyse all commodities represented by "Dry Freight" and "Bulk" payload types, the report has grouped all shipments with bulk or dry freight characteristics into these two major categories. Averaged factors for density and load-unload times have been assumed to represent the wide range of commodity characteristics, and have been applied commonly to all cases to provide representative costs and an accurate mechanism for comparisons with previous reports in this series. For this reason, however, the cost information developed herein may require adjustment for specialized applications.

The Maritime provinces have been combined into one group for evaluation purposes. This causes a slight conflict regarding allowable G.V.W. and, to a minimal extent, equipment and labour costs. However, the costs that have been developed are representative of the Maritime region.

### 2.2.1 Terminalling Productivity Assumptions

In developing the direct effects of terminal (load - unload) productivity on costs, equipment wait time has been excluded from the analysis for the reason that the basic equipment utilization criteria, namely total kilometers travelled annually, implicitely contains this factor (see Section 2.2.2).

However, it must be recognized that the feasibility for an operator to realize a high number of kilometers annually is greatly diminished as the proportion of equipment time spent loading and unloading increases.

Terminal productivity does, however, directly influence driver wages and burden costs because whether the drivers are physically involved in commodity handling, they must be paid the representative hourly rate during the time involved.

The alternative (not analysed) followed by some operators is to utilize "spare trailers", however this option has associated a trailer ownership cost and sometimes "shuttle truck service" costs to position or pick up trailers for the "line haul" trip portion.

Where applicable, a "wait time" hourly driver pay rate was applied for load/unload periods when the driver is not actively involved. In order to arrive at the load/unload time involved, average handling times are based on actual performances and have been uniformly applied to all cases in order that comparisons remain valid. This, of course, implies that adequate handling facilities and manpower are assumed to be in place, in all cases. These handling rates are based on the following performances which were in turn related to the payloads developed in the study.

a) Dry Freight - Assuming adequate handling resources

i) Two-Axle, Straight Trucks

For the straight truck, "pick-up and delivery" service, past performances indicate that the company driver will be involved one man-hour for every 1,600 consignment kilograms. This figure includes consideration of the normal queuing necessary in an urban environment. These costs are shown in the "pick-up and delivery" category on the cost sheets.

ii) Combination Units

The Dry Freight operation for the larger units is different than that of the straight truck. One origin-destination per trip is assumed, which reduces the time required to handle one payload. Realistically, the rate of loading-unloading varies with consignment type.

However, observation indicates that 4,500 kg per man-hour is representative of dry freight loading/unloading performance. Assuming an adequate availability of manpower, a handling time criteria of three hours for 27,270 kg has been applied to all applicable cases. That is, the driver will be on the job, but not driving, three hours for a 27,270 kg dry freight payload.

b) Bulk Commodities

A study of various bulk operations indicates that the following load/unload rates reflect a good average for bulk commodities:

40,900 kg in 1 hour and 15 minutes

22,700 kg in 45 minutes

9,100 kg in 15 minutes

The above mentioned handling performances are used in the report to estimate the total time necessary during the operations to handle the commodities. During this time the driver is paid on an hourly rate basis. The same handling performances have been applied throughout.

The report is assuming that the only handling cost to the truck operator is the wages and burden he must pay to the driver on duty during loading and unloading. The handling facilities and manpower are considered not to be under the trucker's management.

### 2.2.2 Operating Productivity Assumptions

The basic equipment utilization criteria employed for this report is annual operating distance. This index is a convenient cost comparison in that it accurately reflects a number of inherent factors (such as seasonality, haul distance, traffic congestion, urban/inter-urban operation) and is also readily available from operators' statistical records.

In this context, some reviewers of the report series have questioned the achievability of the high annual distance utilization (240,000 km) -- particularly for general freight service involving intercity trips of 320 km round trip distance. Although situations involving this level of utilization are rare under such circumstances, this high utilization cost category has been retained in the study for the following reasons:

i) Trimac's operations simulation model indicates that this utilization can be achieved in situations which involve "double shifted" vehicles for continuous operation round the clock -- excluding maintenance shut down, Sundays, and statutory holidays.

ii) Some general freight operators report that this level of overall vehicle utilization is achieved, although it is usually not for such short round trip distances. Trip distance, however, is a variable for most operations (except perhaps fixed route/schedule situations) and most carriers allocate fixed costs on an average "per mile" or "per hour" basis to the total mileage produced by a "mix" of individual trip distances.

The presented costing situation, therefore, is usable for a carrier whose "mix" of long and short trips gives rise to 240,000 km per year, but who is hauling a particular 320 km round trip. On the other hand, if a carrier dedicated to the 320 km round trip is unable to achieve 240,000 km/year we suggest that one of the lower annual utilization cases is more appropriate. Also, for a carrier who achieves 240,000 km per year, but with a longer trip distance, section 3.4 provides trip length adjustment factors to be applied.

For these reasons, together with a view to maintaining "comparability" with previous studies, the 240,000 km general freight case has been retained for use as a realistic upper limit on what may be achieved in a general freight operation. CAUTION MUST BE EXERCISED, HOWEVER, IN ATTEMPTING TO APPLY THESE COSTS TO SITUATIONS WHERE HOURS OF OPERATION, TERMINAL QUEUING, OR OTHER FACTORS MITIGATE AGAINST ACHIEVEMENT OF SUCH A HIGH LEVEL OF VEHICLE UTILIZATION.

For the base case analyses in this report series, individual trip distances have been assumed and applied to the equipment. The small two-axle trucks have been assigned an average round trip distance of 100 kilometers, since they are used for predominantly urban and shorter distance distribution service. On the other hand, the larger combination units are assigned a round trip distance of 320 kilometers since they are assumed to be involved in predominantly "terminal-to-terminal" highway service. Again, these common trip distances have been applied in all cases, to ensure significant comparisons.

In order to more fully explore the interdependence of unit costs with trip length, the foregoing trip distance assumptions were later relaxed. Section 3.4 cites results from this sensitivity analysis.

The cost analyses distinguish between vehicles operating over paved highways and those which travel on predominantly non-paved, gravel roads. This is necessary due to the varying effect which surface conditions have on equipment operating expense, particularly with respect to maintenance and tire costs.

Development of unit cost data involves analysing the effect of the diverse conditions and performances on trucking operations. This effect is evaluated in terms of the various fixed and variable cost functions, in order to obtain an accurate guage of cost-operation relationships.

This method of cost evaluation is fairly standard. Accuracy is dependent upon the extent and reliability of available information relating to actual trucking operations. The cost data presented here is founded upon information acquired from operators of equipment identical to vehicles discussed in this report, and operating under similar conditions. This data is augmented by information obtained from the various suppliers of equipment, lubricants, and fuel and the results are correlated to develop accurate cost estimates.

The combination units will be involved in mainly highway service, except for that urban access required for load/unload facilities. In contrast, the straight trucks are assumed to be involved in predominantly short distance, urban service.

For each region, the predominant type of weather and terrain will affect equipment performance, and the costs reflect this effect. Effects of predominantly winter operation on costs are explored in Section 3.2.

Vehicle performance (fuel consumption, average speed) is related to payload weight, vehicle size and configuration, and terrain characteristics. These factors are considered when developing the equipment output. The effect on unit costs of payload variations are described in Section 3.3. Such understanding enables an assessment to be made for non-typical payload situations as well as for backhaul situations.

For the base case analysis, all hauls are evaluated as forehauls only. Backhauls have not been assumed, and the costs represent one payload per round-trip.

Before developing operating costs, it is necessary to determine the hours of operation and the tonnages moved since they affect costs, especially driver wages. Hours and weights were developed from the established annual distance, the assigned round-trip distances and the payload characteristics.

Average payload size was determined by applying the general density characteristics of the commodity type to the gross vehicle weight.

Establishment of tonnage and hourly performance provides further identity to the hauls and allows development of expected total costs.

### 2.2.3 Assumptions for Analytical Convenience

In addition to the operational and terminalling productivities which were assumed for the base case analysis, a number of generalizations were made in order to facilitate analytical convenience by reducing the number of permutations requiring examination.

Care must consequently be exercised, however, in applying the base case for specialized operations which deviate from these generalizations.

These generalizations include:

a) The major population centres of each region were assumed as the base of operation. Hence, cost factors reflect the local market in these vicinities.

b) All highway units were assumed to be non-sleeper units.

c) All bulk trailers were assumed to be aluminium.

d) All dry freight trailers are assumed to be insulated, but non-refrigerated, vans.

e) For purposes of assessing equipment performance and maintenance cost levels, the equipment in the study is considered representative of the average vehicle in an actual fleet. The tractors are designated as being three years old, and the trailers five years old. Therefore, used performance factors reflect this equipment, not new or old units.

f) In respect of vehicle write off costs, depreciation was related to new 1986 replacement costs, rather than to the depreciated "book value" of used equipment. Also, for this calculation, residual life of "new" equipment was used as opposed to the shorter residual life for used equipment.

### 2.2.4 Vehicle Specifications

For purposes of clarity, the following vehicles were costed and the cost plus Provincial Sales Taxes, where applicable, and transportation charges are tabulated in the appendix in

Table A.3.

a) Two-Axle Cab and Chassis

- gasoline engine equipped

- diesel engine equipped

International with radial tires, 5 speed transmission, re-inforced frame, heavy duty battery and suspension, power steering, side mirrors, radio, hydraulic brakes, and a 466 cu. in. diesel engine or gasoline equivalent.

Dry Freight Adaptation

- 7.3 m chassis mounted van with two rear doors, one side door, dome and clearance lights, bumper, mud flaps, insulation and paint.

Bulk Adaptation

- 9000 litre chassis mounted propane tank with all meters, hoses, pumps, bumper and mud flaps.

### b) Conventional Cab Tandem Tractor for Five-axle Combinations

Kenworth W900, NTC 350 Cummins diesel engine, RT14615 Transmission, radial tires. 5450 kg front axle, and 15900 kg rear axles.

#### Dry Freight Adaptation

- 13.7 m general freight trailer, insulated, tandem axle and radial tires.

#### Bulk Adaptation

- Dry bulk trailer, aluminium 26.9 cu. m. capacity, 9.7 m long, radial tires on tandem axles.

### c) Cab-Over Tandem Tractor for 7/8 Axle Trains

Western Star with NTC 400 Cummins diesel engine, 15 speed transmission, 6350 kg front axle, 21000 kg rear axles, radial tires.

Dry Freight Adaptation

- Two 8.2 m general freight trailers, insulated van boxes with radial tires on single axles.

Bulk Adaptation

- Dry bulk pup trailer, aluminium, 13 cu. m. capacity, 3.2 m long, radial tires on single axles to be run with the 5 axle configuration bulk trailer.

## 2.3 TECHNOLOGICAL ADVANCES

In the time period from 1974 through 1982, when fuel prices were escalating at an unprecedented rate, considerable research was expended to improve fuel efficiency in the trucking industry. This has been a co-operative effort of fleet operators, equipment manufacturers and government agencies and has resulted in standard adoption of devices for speed control, air deflection, driver-monitering/education, and other more efficient components in vehicles. Beneficial results of this research have seen extensive implementation in the time period 1980 - 1986.

In this report series, the unit fuel consumption levels have been gradually adjusted, however, reflecting the "time lag" associated with the age distribution of Canada's truck vehicle fleet.

For the 1986 report edition, a full implementation of this technology has been assumed, recognizing that there are few "pre 1980" vehicles in extensive operation in Canada's motor carrier fleets. Furthermore, those older vehicles which are in operation are likely now assigned to low annual mileage utilization applications. This factor, coupled with downward adjustments in fuel prices (see Appendix Table A.2), means that the 1986 edition of this study shows significant fuel savings when compared to previous reports in the series.

Because each individual operation is unique due to differences in terrain, climate, traffic, and other operating conditions, it is impossible to state that the adoption of some or all of the following devices and suggestions will result in savings to a particular fleet operation. Nonetheless, the following "menu" of available energy saving technologies has been provided for consideration by fleet operators. These, and other technological options should be reviewed in consultation with vehicle suppliers:

### 2.3.1 Diesel Engines

It is widely recognized that diesel engines last longer, are more fuel efficient and are not as costly to maintain as gasoline engines. These advantages outweigh the disadvantages of higher initial cost and, in some areas, the need for cold weather starting assistance.

Diesel engines have long been the norm for long distance heavy trucking operations. The 1980's have seen the diesel engine being used more and more in medium and light weight trucking operations.

### 2.3.2 Aerodynamic Drag Reduction

The installation of devices to reduce the effects of aerodynamic drag on trucks and trailers is now very popular. In addition, several manufacturers have recently introduced power unit designs which explicitly recognize aerodynamic shape considerations.

Aerodynamic drag reduction is most effective for long haul high average speed applications. There is less benefit realized for vehicles operating solely in an urban area with low average speeds and a considerable amount of stop-and-go driving.

In appropriate situations, drag reduction has been estimated to provide fuel economy improvements up to 10 percent compared to non-treated vehicles.

### 2.3.3 Radial Tires

There are many advantages to radial tires. Longer tire life is a result of the radial tire's resistance to tread squirming and deformation. Also, the radial tire produces significantly less rolling resistance. Longer tire life generates less cost per kilometer for tires and the reduced rolling resistance can mean increased fuel economy.

Proper tire maintenance programs will result in lower per kilometer costs and will also produce more retreadable casings.

### 2.3.4 Temperature Controlled Fans

It has been found that the fan is not needed more than five percent of the time under most operating conditions. Temperature controlled fans, by being off most of the time, reduce the power requirements of the engine and prolong engine life through better engine temperature control and reduced warm up time. This reduces engine power requirements and improves fuel economy.

### 2.3.5 Turbo Charged Engines and High Torque Designs

Several design improvements in truck engines have been introduced which provide increased power for less fuel consumption, as well as improved vehicle life and maintenance savings.

All or any of the above mentioned technological enhancements can result in reduced truck operation costs if they are properly specified to the application, installed, maintained, and used.

However, poor driving and maintenance procedures will negate any advantages which may be gained by installing this equipment. For this reason, many fleet operators have implemented fuel management programs to quantify and pinpoint areas where fuel consumption improvements need to be realized in their operations. Because of the significant benefits that can be derived, drivers, maintenance personnel, and management are very fuel and cost conscious in most prudently run operations.

As noted previously, this edition of "Operating Costs of Trucks in Canada" reflects significant implementation of fuel saving technology that has been achieved over the past five years.

## 2.4 COSTS

Once the characteristics of each operating case are defined, the costs are developed as related factors. This section describes briefly the separate cost factors which were used to develop operating costs. Appendix Tables A.1 through A.4 summarize current labor costs, fuel costs, equipment purchase costs, allowable gross vehicle weight, and license fees in each region. These factors are the dominant influences on total operating costs and are of course responsible for the major portion of regional costs variation.

### 2.4.1 Driver Costs

These costs were obtained by applying the driver wage rates prevalent in the region to the operating cases (refer to Table A.1, Appendix A). Hourly and distance rates were obtained from reference to collective bargaining agreements and discussions with fleet managers. The wage rates used reflect Trimac's best estimate of the average driver wage scale applicable to the area.

Driver costs are influenced by distance, hours and tonnage associated with a haul. The cost of drivers for the two-axle, low annual distance units was calculated on an hourly rate basis. The larger highway vehicles are costed on the basis of calculating driver wages on either a per-kilometer rate, or an hourly rate -- whichever is highest. This is standard procedure and results in most cases in pavement kilometers being rated on a distance basis and gravel kilometers paid on an hourly basis, due to the slower vehicle speed over non-surfaced roads.

Besides the wages accruing from the driving activity, the cost of driver salary resulting from loading and unloading of payloads must be included.

The wage burden has been calculated as a percent of actual wages. These burden percents were developed from observations of the records of actual truck operations.

### 2.4.2 Fuel Costs

Fuel costs are a result of the influence of distance travelled, vehicle fuel consumption, and of course fuel prices. A study was made of the four different classifications of units in the various areas to obtain a realistic fuel consumption rate for each. For the urban conditions, the major city in each area was assumed for the study, causing a consideration of the stopping and starting required, affecting the average rate of fuel consumption.

A survey was undertaken of mid 1986 wholesale fuel prices in the most heavily populated areas of each province. These costs include provincial tax. Note that the prices used are not "pump prices". The prices assume a trucker purchasing in bulk from the oil company and receiving a normal discount on the F.O.B. commercial tank wagon (plus tax) price. In the case of gasoline units, the federal 1.5 cents per litre excise tax was excluded from the analysis, because the motor carrier will qualify for exemption or rebate from this tax.

It should be noted, that since mid 1986, a slight decrease in fuel prices has occurred in most markets. For the sake of direct comparability with previous studies in the series, a "mid 1986" cost basis was, however, used.

### 2.4.3 Repair Costs

The repair costs shown represent the expected costs of parts, lubricants, oil, and labour associated with the maintenance and repair of the particular equipment type. As mentioned previously, the labor component includes only the portion of labor time spent working on the one particular unit. Besides the normal maintenance and repair work that is expected to be required, the analysis has assumed that a preventive maintenance programme is being followed in every case. The cost of preventive maintenance on the piece of equipment is included in the total repair costs.

### 2.4.4 Cleaning Costs

The cost of cleaning tractors and van freight trailers has minimal effect on total operating costs.

Annual costs of cleaning bulk tanks vary with the type of commodity carried and the quantity of different bulk commodities transported during the year. An average of tank trailer cleaning costs was developed from a survey of various carriers of both liquids and powders.

### 2.4.5 Transport Costs

The transport cost category is a miscellanous category to reflect all those factors that may be attributed to extra equipment that are not normally viewed as part of a vehicle's standard configuration. This may represent special pumps, hoses, safety equipment, dunnage, small tools, chains, tarping*, heaters* or refrigeration* equipment. These costs will vary with area of operation and also with the specific type of product hauled.

In the case of bulk equipment, transport costs shown are based on the average costs obtained from a survey of bulk operations in each region. Thus, to a certain degree, the costs reflect the characteristics of the bulk commodities predominantly hauled in each particular region. For example, certain liquid products require more expensive pumps and hoses than do others and pump maintenance costs are generally higher for heavier liquids.

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* Not included for this analysis, but such items may be pertinent for certain specialized applications.

### 2.4.6 Tire Costs

To obtain a realistic tire cost for the various types of units in the different areas of operation, the following items were considered:

a) Cost of new tires in each area for the particular vehicle.

b) Life of tire in each area, considering road surface conditions.

c) Cost of retreading, when retreading is desireable, and life of a retread tire for each area.

d) The actual tire cost for large trucking companies in each area.

Investigation of the above information has provided a realistic cost basis for tires, which compares favourably to the tire costs of actual operations.

### 2.4.7 Depreciation Costs (Refer to Table A.3 -- Appendix A)

"Normal" depreciation is used based on the 1986 capital cost of the equipment obtained from dealer quotations. That is, one percent a month for trailers over a trailer life of eight years and 79.2 percent for tractors over a tractor life of five years. This assumption relates equipment write-off to current replacement cost rather than an arbitrary "book value" determination.

### 2.4.8 Licences Costs

These costs reflect the provincial or territorial charge for licencing the alternate configurations of tractors and trailers. Charges are assumed based on an "intra" regional operation and consequently do not reflect any reciprocal fee arrangements that affect operations of "inter" regional operators when operating within each jurisdiction.

### 2.4.9 Administration, Interest, and Insurance Costs

Administration and interest costs have been set at fourteen percent of revenue and insurance costs have been set at three percent of revenue -- which seems to be the average of most operations.

### 2.4.10 Profit

A parameter of ten percent of total revenue has been designated for profit (pre-tax). Over a longer term time horizon, this has been a satisfactory norm for most successful truck operations, although it is noted that recently, in very depressed markets such as Western Canada, slimmer margins are presently the norm. To maintain comparability with other reports in the series, the ten percent profit factor was maintained.

## 2.5 GRAVEL ROAD OPERATIONS

Conditions associated with operating over predominantly gravel surfaces cause vehicle operating costs to be higher than for paved roads. The extent of cost is dependent, not only upon surface conditions, but also the amount of 'gravel' kilometers travelled and the driving habits used on the route.

This report assumes the identical trip distance for gravel road as is used for paved surfaces. This provides a common criteria (in addition to equipment configuration) upon which to base costs comparisons. The effect of gravel surface on operating cost was determined from a survey of records of truckers who operate over predominantly gravel roads. The information was correlated with cost data pertaining to comparative equipment operating over paved surfaces. Cost differences not attributable to gravel surface conditions (but rather due to particular characteristics of the operation) were identified before determining cost impacts of operating over gravel.

The observations demonstrated that the most significant variable cost differentials occur in the factors of maintenance, tires, and, to a lesser extent, driver salary. Statistics indicate that over an operating year there is not an appreciable difference in fuel consumption of vehicles operating over gravel and paved roads - assuming the equipment is identical. Of course, depreciation and licence costs are not dependent upon right-of-way surface conditions, although it can be argued that extensive use of vehicles over unpaved surfaces will escalate equipment depreciation. The increase, if any, is not significant to total operating costs.

Overhead cost of administration is greater for gravel road operations (again assuming identical sized operations) as is insurance costs to a lesser degree. The increase in administration cost is due mainly to the increased activity caused by the extra maintenance activity and the additional time necessary to complete a trip. Cost of administration is, of course, dependent upon the structure, methods, and efficiency of a company. However, the costs presented in the report are representative of average costs resulting from gravel operations.

Regarding the variable costs which are significantly altered due to gravel operations, the survey indicates the average increase is as follows:

Driver Costs - 8% - 12% increase over paved road operations, for long distance hauling only.

Repair Costs - 20% increase over paved road operations - for both tractors and trailers.

Tire Costs - 70% increase over paved road operations - for power units pulling trailers

- 65% increase over paved road operations - for trailers

- 43% increase over paved road operations - for two-axle straight trucks.

The increase in driver costs is due mainly to the additional travel time which will result from a full year operation over gravel roads. The report has applied an hourly wage to driver costs associated with gravel roads, since the survey indicated that most drivers will demand an hourly rate when travelling on gravel. Note, also, that surface conditions have no significant effect on driver wages for short distance hauls.

Naturally, gravel conditions will cause higher maintenance costs due to the effect of rougher, dirtier, right-of-way surfaces. The need for maintenance is more common than for paved surfaces, as service, parts replacement, and oil and lubrication are needed more frequently. Again, the costs reflect the assumption that a preventive maintenance schedule is maintained and repair work is undertaken when required.

The extra wear on tires caused by gravel surfaces significantly affects tire life and costs. The need for rotation, recapping, and replacement is much more frequent than for equivalent vehicles operating over paved surfaces. The increase in tire cost varies by size of equipment and by power unit and trailing equipment. This variance is due to the differences in axle loadings, the tractive force applied to the tire, and of course, the size and quality of the required tire.

## 3.0 SUMMARY OF RESULTS

### 3.1 BASE CASE: Update 1984 Findings

Section 5 presents in detail the particular costs developed through application of the methodology to the various jurisdictions and vehicle configurations specified. Comparison with pre-metric editions is facilitated through providing an "Imperial Equivalent Summary" on each sheet.

For convenience, following Tables 3.1 through 3.4 summarize comparatively the unit vehicle operating costs developed for each configuration and jurisdiction under the base case operating assumptions. The most significant of these assumptions include:

- Year round operation (see Section 3.2 for Winter Analysis)

- Payloads as cited on the analysis sheets in Section 5 with empty-return assumed (i.e. 0.5 of round trip miles, empty). (See Section 3.3 for variations)

TABLE 3.1: SUMMARIZED BASE CASE OPERATING COSTS FOR TWO-AXLE STRAIGHT TRUCKS -- GASOLINE POWERED

MID 1986 (CENTS PER KILOMETER)

CONFIGURATION/ANNUAL DISTANCE/ROAD SURFACE

| JURISDICTION | Two-Axle General Freight | | | | | | Two-Axle Bulk | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 40,000 km | | 80,000 km | | 120,000 km | | 40,000 km | | 80,000 km | | 120,000 km | |
| | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel |
| British Columbia | 257 | 264 | 245 | 251 | 241 | 247 | 170 | 177 | 148 | 154 | 140 | 147 |
| Alberta | 238 | 244 | 227 | 233 | 223 | 229 | 151 | 157 | 130 | 137 | 123 | 130 |
| Saskatchewan | 206 | 211 | 193 | 198 | 189 | 194 | 137 | 142 | 114 | 120 | 107 | 112 |
| Manitoba | 222 | 226 | 209 | 214 | 205 | 210 | 139 | 144 | 117 | 122 | 109 | 114 |
| Ontario | 223 | 229 | 211 | 217 | 207 | 213 | 171 | 177 | 149 | 156 | 142 | 148 |
| Quebec | 209 | 214 | 195 | 201 | 191 | 196 | 167 | 174 | 144 | 150 | 136 | 142 |
| Maritimes | 155 | 161 | 143 | 149 | 139 | 144 | 139 | 146 | 116 | 122 | 108 | 115 |
| Newfoundland | 147 | 153 | 134 | 140 | 130 | 136 | 145 | 152 | 121 | 128 | 114 | 120 |
| Yukon | 264 | 270 | 252 | 259 | 248 | 255 | 162 | 169 | 141 | 148 | 134 | 140 |
| N.W.T. | 230 | 236 | 218 | 225 | 215 | 221 | 150 | 156 | 129 | 135 | 121 | 128 |

To convert to cents per mile multiply by 1.6093

TABLE 3.2: SUMMARIZED BASE CASE OPERATING COSTS FOR TWO-AXLE STRAIGHT TRUCKS -- DIESEL POWERED

MID 1986 (CENTS PER KILOMETER)

CONFIGURATION/ANNUAL DISTANCE/ROAD SURFACE

| | Two-Axle General Freight | | | | | | Two-Axle Bulk | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 40,000 km | | 80,000 km | | 120,000 km | | 40,000 km | | 80,000 km | | 120,000 km | |
| JURISDICTION | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel |
| British Columbia | 252 | 258 | 238 | 244 | 234 | 240 | 164 | 170 | 140 | 146 | 132 | 138 |
| Alberta | 234 | 239 | 221 | 226 | 217 | 222 | 146 | 151 | 123 | 129 | 116 | 122 |
| Saskatchewan | 202 | 206 | 188 | 193 | 183 | 188 | 132 | 137 | 108 | 113 | 100 | 105 |
| Manitoba | 217 | 221 | 203 | 208 | 199 | 203 | 133 | 138 | 110 | 114 | 102 | 106 |
| Ontario | 218 | 223 | 205 | 210 | 200 | 206 | 163 | 169 | 140 | 146 | 132 | 138 |
| Quebec | 201 | 206 | 187 | 192 | 182 | 187 | 158 | 164 | 133 | 139 | 125 | 131 |
| Maritimes | 150 | 156 | 136 | 142 | 131 | 137 | 132 | 138 | 108 | 114 | 100 | 105 |
| Newfoundland | 142 | 147 | 128 | 133 | 123 | 129 | 138 | 144 | 113 | 119 | 104 | 111 |
| Yukon | 257 | 263 | 244 | 250 | 240 | 246 | 154 | 160 | 132 | 138 | 124 | 130 |
| N.W.T. | 222 | 228 | 210 | 216 | 206 | 211 | 141 | 147 | 118 | 124 | 111 | 117 |

To convert to cents per mile multiply by 1.6093

TABLE 3.3: SUMMARIZED BASE CASE OPERATING COSTS FOR FIVE-AXLE SEMI TRAILER CONFIGURATIONS

MID 1986 (CENTS PER KILOMETER)

CONFIGURATION/ANNUAL DISTANCE/ROAD SURFACE

| JURISDICTION | Five-Axle General Freight | | | | | | Five-Axle Bulk | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 80,000 km | | 160,000 km | | 240,000 km | | 80,000 km | | 160,000 km | | 240,000 km | |
| | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel |
| British Columbia | 166 | 191 | 144 | 169 | 137 | 162 | 154 | 173 | 129 | 148 | 121 | 140 |
| Alberta | 148 | 171 | 127 | 151 | 120 | 144 | 133 | 152 | 111 | 130 | 103 | 122 |
| Saskatchewan | 137 | 159 | 116 | 138 | 109 | 131 | 122 | 139 | 99 | 116 | 91 | 108 |
| Manitoba | 144 | 166 | 123 | 145 | 116 | 138 | 130 | 144 | 107 | 121 | 100 | 113 |
| Ontario | 147 | 174 | 126 | 153 | 120 | 147 | 142 | 166 | 120 | 144 | 113 | 137 |
| Quebec | 145 | 169 | 123 | 147 | 116 | 139 | 148 | 167 | 124 | 143 | 115 | 135 |
| Maritimes | 126 | 141 | 105 | 120 | 96 | 113 | 125 | 140 | 102 | 117 | 95 | 110 |
| Newfoundland | 125 | 142 | 104 | 121 | 97 | 114 | 127 | 147 | 104 | 124 | 96 | 116 |
| Yukon | 178 | 208 | 156 | 186 | 149 | 179 | 160 | 176 | 137 | 152 | 129 | 144 |
| N.W.T. | 160 | 186 | 138 | 164 | 131 | 157 | 142 | 164 | 118 | 140 | 110 | 132 |

To convert to cents per mile multiply by 1.6093

TABLE 3.4: SUMMARIZED BASE CASE OPEPATING COSTS FOR SEVEN/EIGHT-AXLE TRAINS

MID 1986 (CENTS PER KILOMETER)

CONFIGURATION/ANNUAL DISTANCE/ROAD SURFACE

| | Seven/Eight-Axle General Freight | | | | | | Seven/Eight-Axle Bulk | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 80,000 km | | 160,000 km | | 240,000 km | | 80,000 km | | 160,000 km | | 240,000 km | |
| JURISDICTION | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel | Paved | Gravel |
| British Columbia | 198 | 231 | 174 | 207 | 166 | 199 | 183 | 202 | 152 | 171 | 142 | 161 |
| Alberta | 169 | 197 | 147 | 175 | 140 | 168 | 155 | 173 | 127 | 145 | 117 | 136 |
| Saskatchewan | 160 | 187 | 137 | 163 | 129 | 156 | 148 | 166 | 118 | 136 | 108 | 126 |
| Manitoba | 168 | 195 | 145 | 172 | 137 | 164 | 152 | 168 | 123 | 138 | 113 | 128 |
| Ontario | 164 | 195 | 142 | 174 | 135 | 166 | 166 | 190 | 138 | 162 | 128 | 153 |
| Quebec | 162 | 190 | 138 | 166 | 130 | 158 | 170 | 191 | 139 | 160 | 129 | 150 |
| Maritimes | 146 | 167 | 123 | 144 | 116 | 137 | 151 | 167 | 121 | 138 | 111 | 128 |
| Newfoundland | 142 | 163 | 118 | 139 | 111 | 132 | 152 | 173 | 121 | 142 | 111 | 132 |
| Yukon | 214 | 254 | 191 | 231 | 183 | 223 | 193 | 211 | 164 | 182 | 154 | 172 |
| N.W.T. | 187 | 219 | 165 | 197 | 158 | 190 | 172 | 197 | 144 | 169 | 135 | 160 |

To convert to cents per mile multiply by 1.6093

- Assumed 100 kilometre round trip for two-axle units and 320 kilometre round trip for all other combinations. (See Section 3.4 for effect of distance variations).

- Annual vehicle utilization levels as cited on the analysis sheets. (See Section 3.5 for discussion and effect of variations).

## 3.2 SEASONAL VARIATIONS (Winter Case)

A review of typical motor carrier operating statistics indicated that the major features that vary for a winter operation in comparison to the balance of the year were:

a) A 20 percent climb in fuel consumed per kilometre output reflecting a combination of reduced traction, increased accessory demands, and increased idle/warm up times.

b) A 30 percent increase in per kilometre tire costs on the power unit reflecting reduced traction and costs for winter tires.

c) A 20 percent increase in per kilometre repair costs on the power unit.

The permutations cited in Section 5 were all re-evaluated by computer under the foregoing assumptions to develop typical winter operating factors.

Table 3.5 summarizes the resultant unit cost adjustment factors by which the base case values should be adjusted to reflect "winter-only" operations according to the formula:

Winter Cost = Base Case Cost × Cw.

e.g. - For a five-axle bulk unit in Alberta (160,000 kilometres/year on paved), the base case 1986 operating cost (Table 3.3) is 111 cents/kilometre.

The "winter-only" cost would be 111 cents / kilometre x 1.081, or 120 cents/kilometre (193.1 cents/mile).

## TABLE 3.5: WINTER TRUCKING UNIT COST ADJUSTMENT FACTORS

(National Average for All-Weather Roads)

| | |
|---|---|
| TWO-AXLE UNITS - Gasoline Powered | Cw. |
| Dry Freight | 1.049 |
| Bulk | 1.080 |
| TWO-AXLE UNITS - Diesel Powered | |
| Dry Freight | 1.042 |
| Bulk | 1.070 |
| FIVE-AXLE SEMI-TRAILERS | |
| Dry Freight | 1.071 |
| Bulk | 1.081 |
| SEVEN/EIGHT-AXLE TRAINS | |
| Dry Freight | 1.067 |
| Bulk | 1.077 |

## 3.3 PAYLOAD VARIATIONS or EMPTY KILOMETRES VARIATION

Payload assumptions for each configuration/jurisdiction are cited on each analysis sheet in Section 5. Further, it was assumed that 50 percent of kilometres travelled were empty-return in the base case analysis.

In order to explore payload variations from the base case, an evaluation of the effect of empty travel was undertaken. A review by fleet operators resulted in the following assumed cost varying assumptions.

### 3.3.1 Paved Roads

For empty trucks, unit costs per mile were expected to decrease reflecting:

- Increase in average speed (except short haul straight truck configuration) of roughly 8 kph.
- Fuel savings (say 17.6 L/100 km-gasoline, 10.5 L/100 km-diesel).
- Tire wear savings (10 percent power unit, 2-3 percent trailers).

### 3.3.2 Gravel Roads

For empty trucks, unit costs per kilometre were expected to increase reflecting:

- No significant speed increase (rougher ride!)
- Increased repair costs because of vibration (40 percent on power units, 50 percent on trailers)

Figures 3.1 through 3.3 summarize the expected cost impacts of payload reduction from the base case evaluations based on a linear interpolation procedure. The figures are based on an assumed 50 percent empty miles value. Figures 3.4 through 3.6 illustrate the linear interpolations developed for use where the proportion of empty miles is reduced or increased from 50 percent. It should be noted that for this evaluation, that no provision for additional backhaul set-up and load time was provided in the analysis. This factor could be provided for using the applicable hourly rates from Section 5.

#### Examples

Consider a five-axle dry freight operator using paved roads in Ontario. The base case (Section 5) yields (for a 320 kilometre round trip, empty-

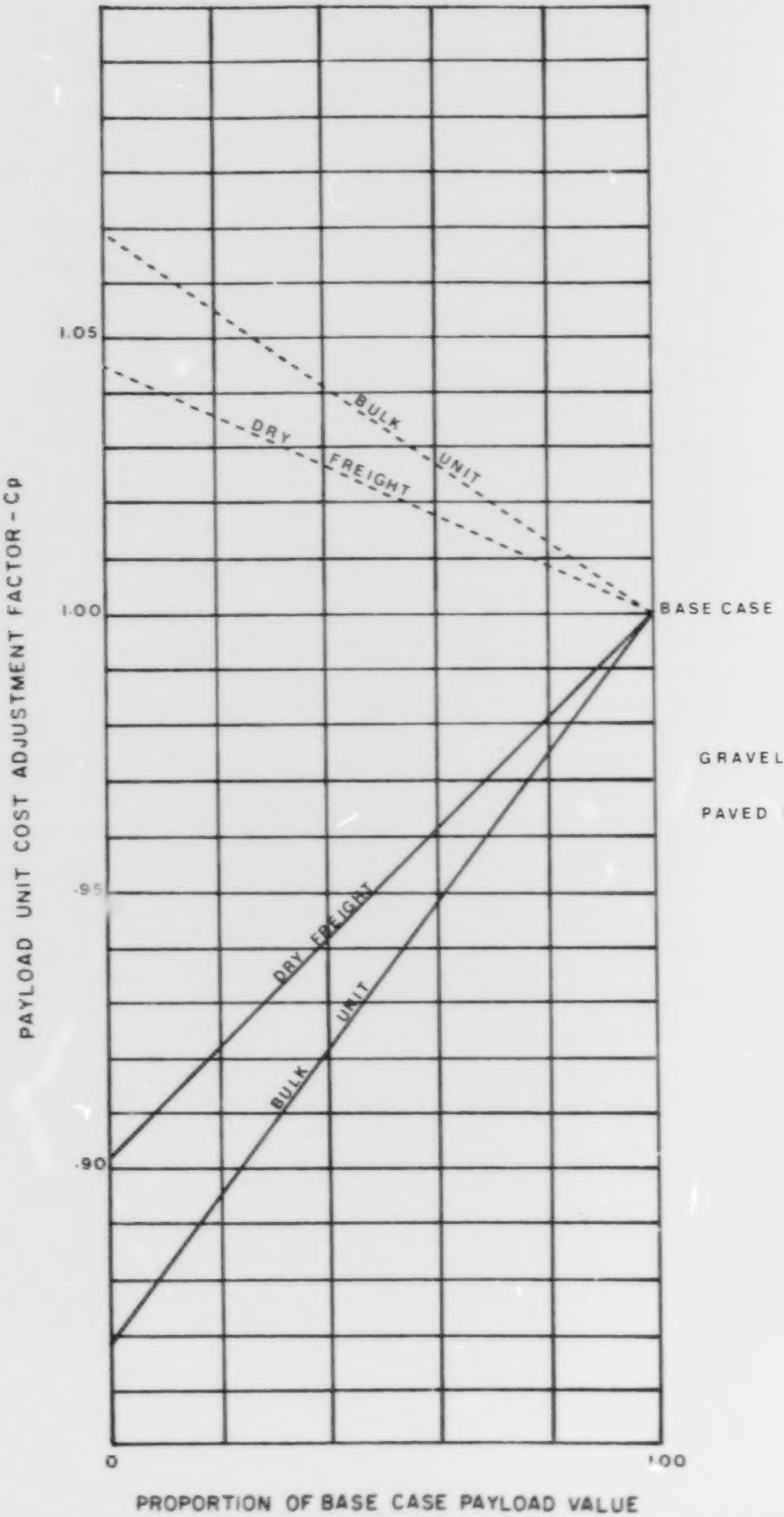


FIG. 3.1 PAYLOAD UNIT COST ADJUSTMENT FACTOR FOR TWO AXLE TRUCKS

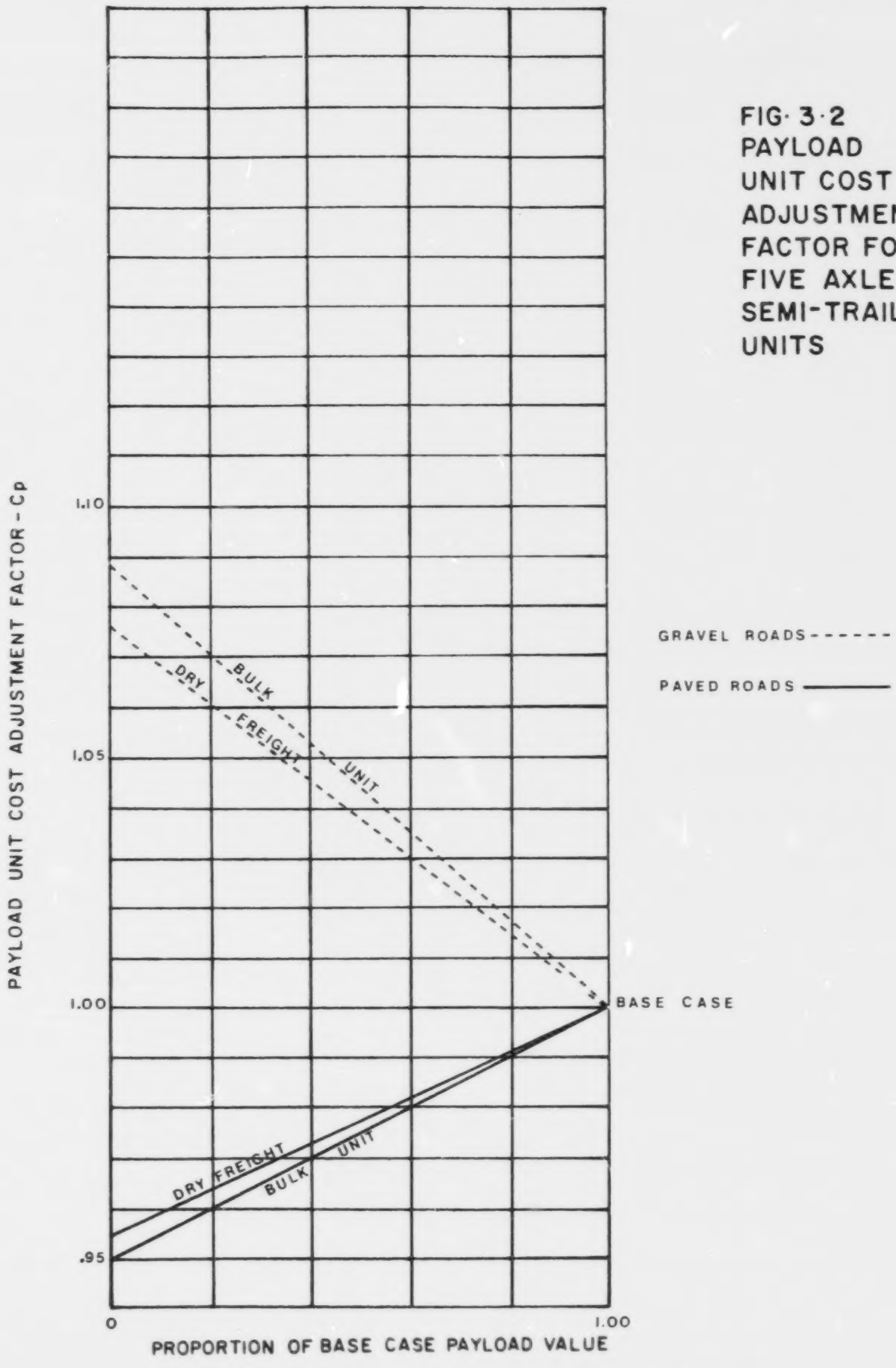
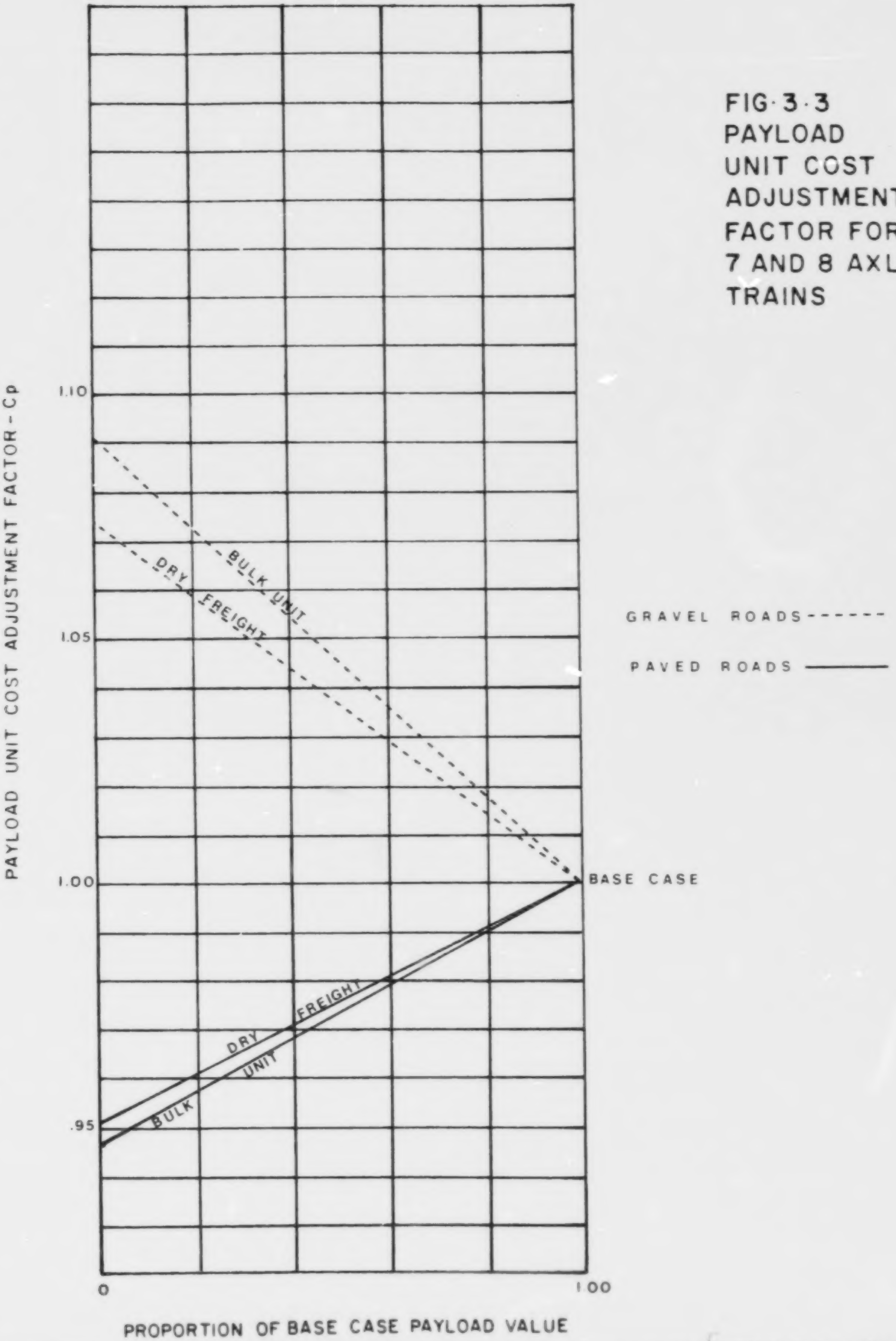


FIG. 3.2
PAYLOAD
UNIT COST
ADJUSTMENT
FACTOR FOR
FIVE AXLE
SEMI-TRAILER
UNITS



FIG·3·3
PAYLOAD
UNIT COST
ADJUSTMENT
FACTOR FOR
7 AND 8 AXLE
TRAINS

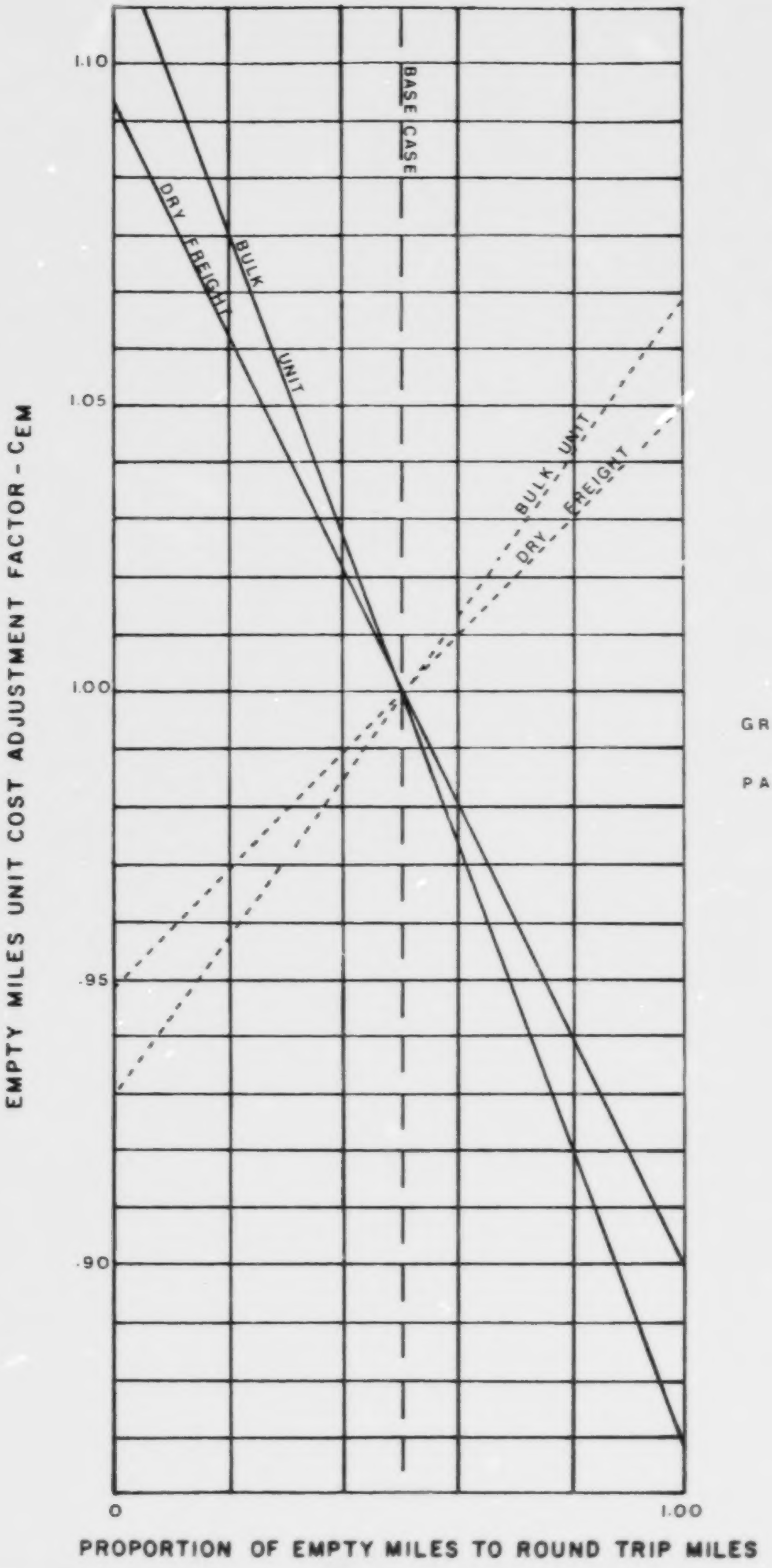
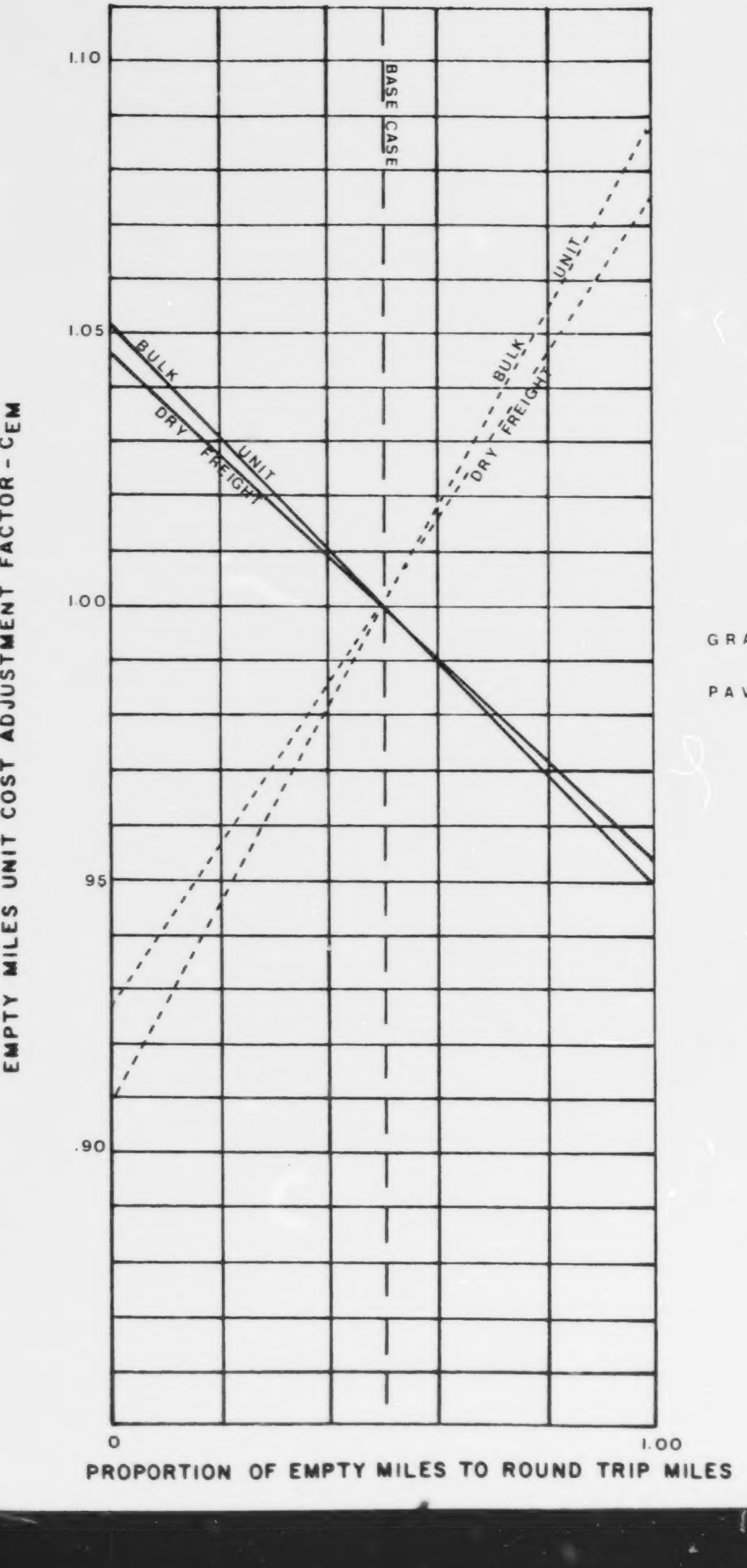


FIG. 3.4
EMPTY MILES
UNIT COST
ADJUSTMENT FOR
2 AXLE TRUCKS.

VALUES ARE "OVER THE ROA
COST AND EXCLUDE
PROVISION FOR ADDITIONA
BACK-HAUL SET-UP AND
LOAD TIME.



FIG·3·5
EMPTY MILES
UNIT COST
ADJUSTMENT
FOR 5 AXLE
SEMI-TRAILER
UNITS·

VALUES ARE "OVER THE ROAD"
COST AND EXCLUDE
PROVISION FOR BACK-HAUL
SET-UP AND LOAD TIME

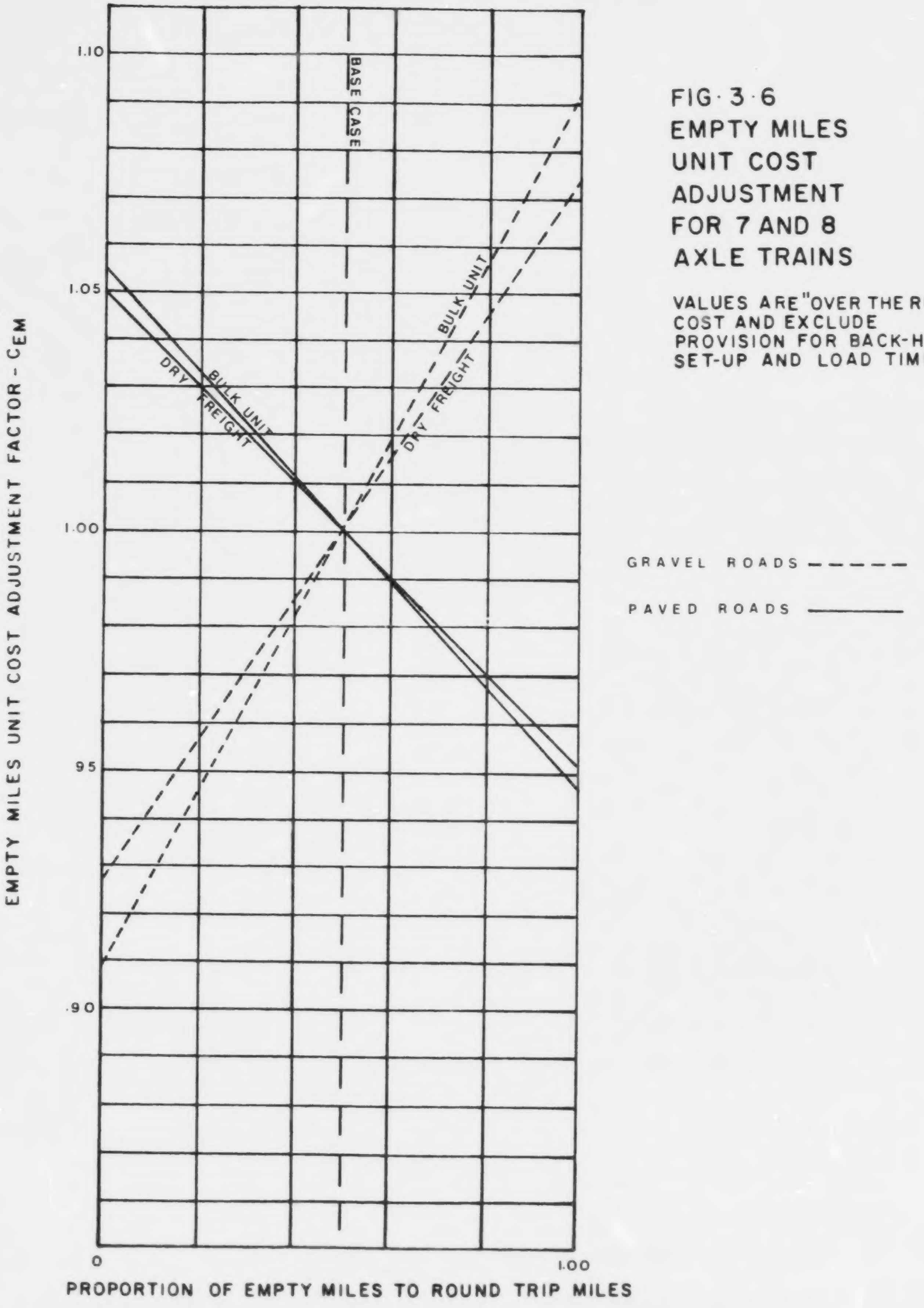


FIG. 3.6
EMPTY MILES
UNIT COST
ADJUSTMENT
FOR 7 AND 8
AXLE TRAINS

VALUES ARE "OVER THE ROA
COST AND EXCLUDE
PROVISION FOR BACK-HAU
SET-UP AND LOAD TIME

return, 22,570 kg payload, annual vehicle utilization 160,000 km) an expected unit cost of 126.4 cents/kilometre.

If forehaul payload were reduced to 15,000 kg (.66 of base case), Figure 3.2 predicts a reduced unit per mile cost of 126.4 cents/kilometre × Cp = 126.4 cents/kilometre × .985 = 124.5 cents/kilometre.

If forehaul payload were reduced to 15,000 kg and if a backhaul taking one hour to load of the same 15,000 kg payload were achieved, unit costs would be:

126.4 cents/kilometre × Cp × Cem + ($71.21/hr)(1 hr)/320 km

= 126.4 × .985 × 1.045 + (71.21 × 100)/320 cents/km

= 130.1 cents/kilometre + 22.3 cents/kilometre

= 152.4 cents/kilometre

## 3.4 TRIP LENGTH VARIATION

Another feature which can result in considerable variation of unit distance costs over certain ranges is trip length.

As cited previously, the base case assumed a round trip distance of 100 kilometres for straight trucks and 320 kilometres for combinations. As discussed in section 2.2.1, the vehicle annual distance utilization criteria will partially allow for trip length (since as trip length shortens, the proportion of time a vehicle is being terminalled rises), however, additional provision for driver load/unload/wait-time must also be included in the analysis.

Figures 3.7 through 3.9 develop a distance unit cost adjustment factor to account for this feature. Like payload, this factor has also not changed significantly since the previous edition of this report.

Example

From the base case, a seven-axle bulk train operating 160,000 kilometres per year on paved roads in B.C., average round trips of 320 kilometres, will cost roughly $1.52 per kilometre to run.

From Figure 3.9, if the average round trip were reduced to 160 kilometres, unit costs would be approximately $1.52 x 1.03 = $1.57/ kilometre, provided that this operator is still able to achieve 160,000 annual kilometres/truck unit on such an

## FIG·3·7 DISTANCE UNIT COST ADJUSTMENT FACTOR FOR 2 AXLE TRUCKS

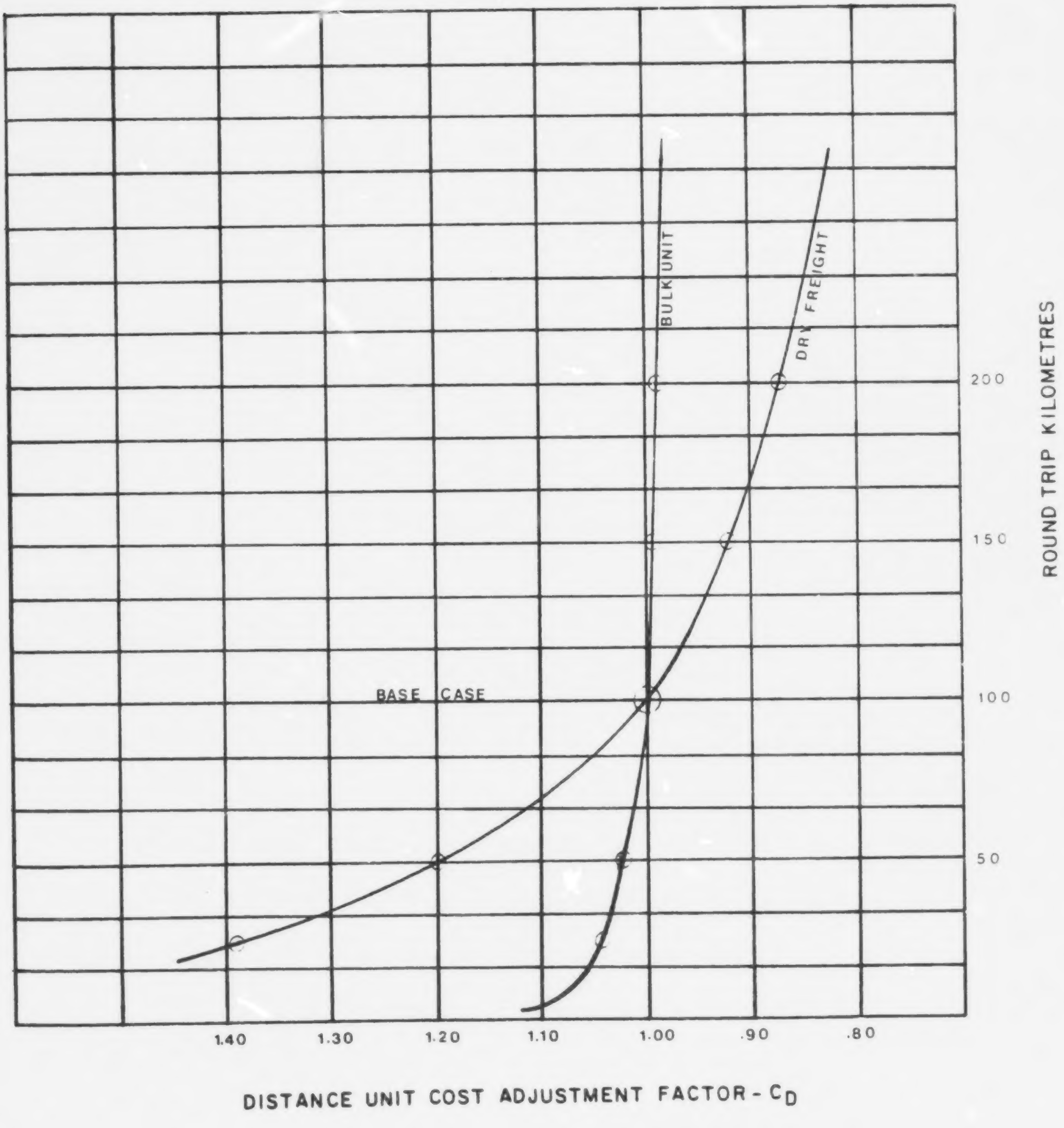
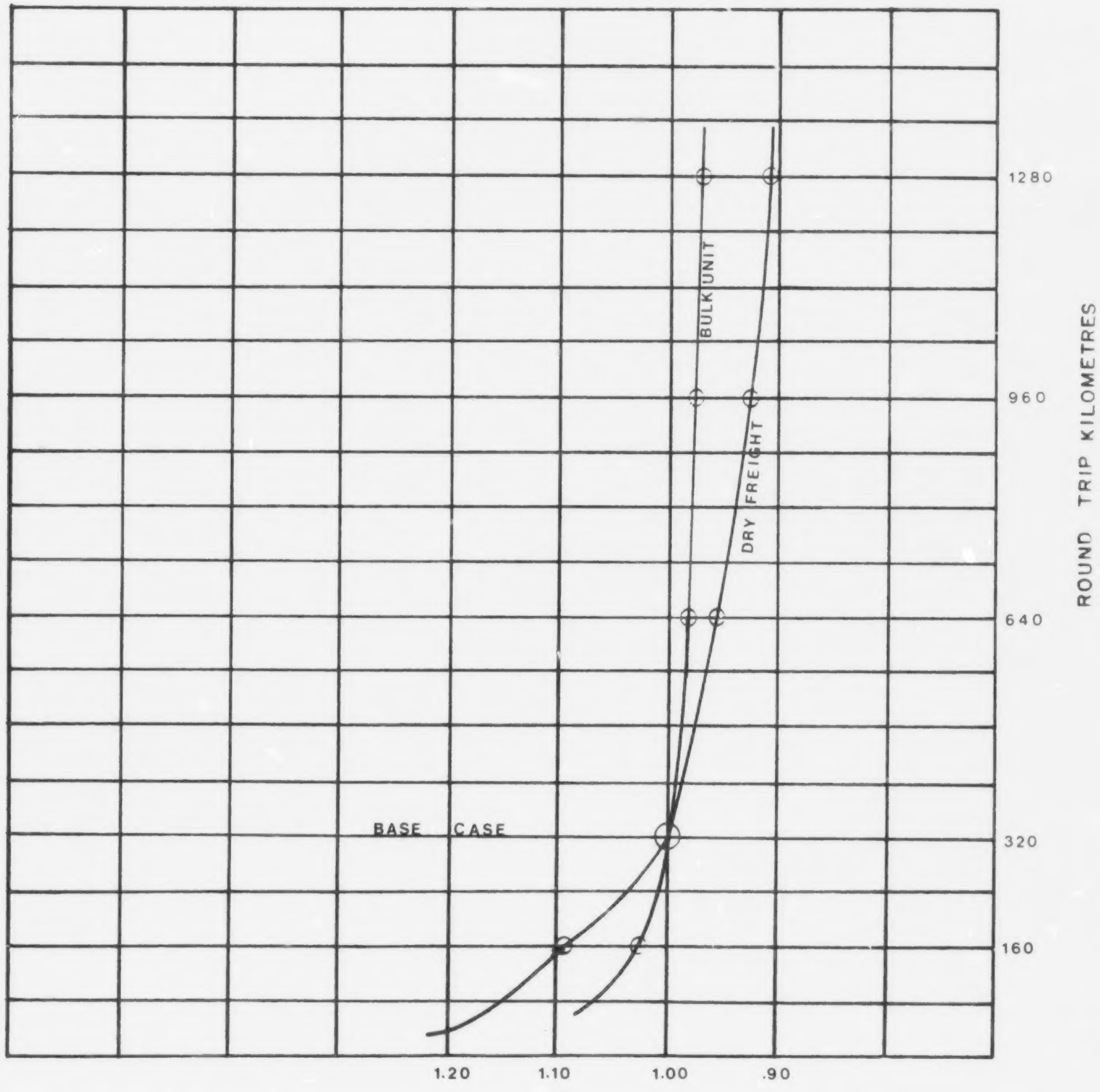
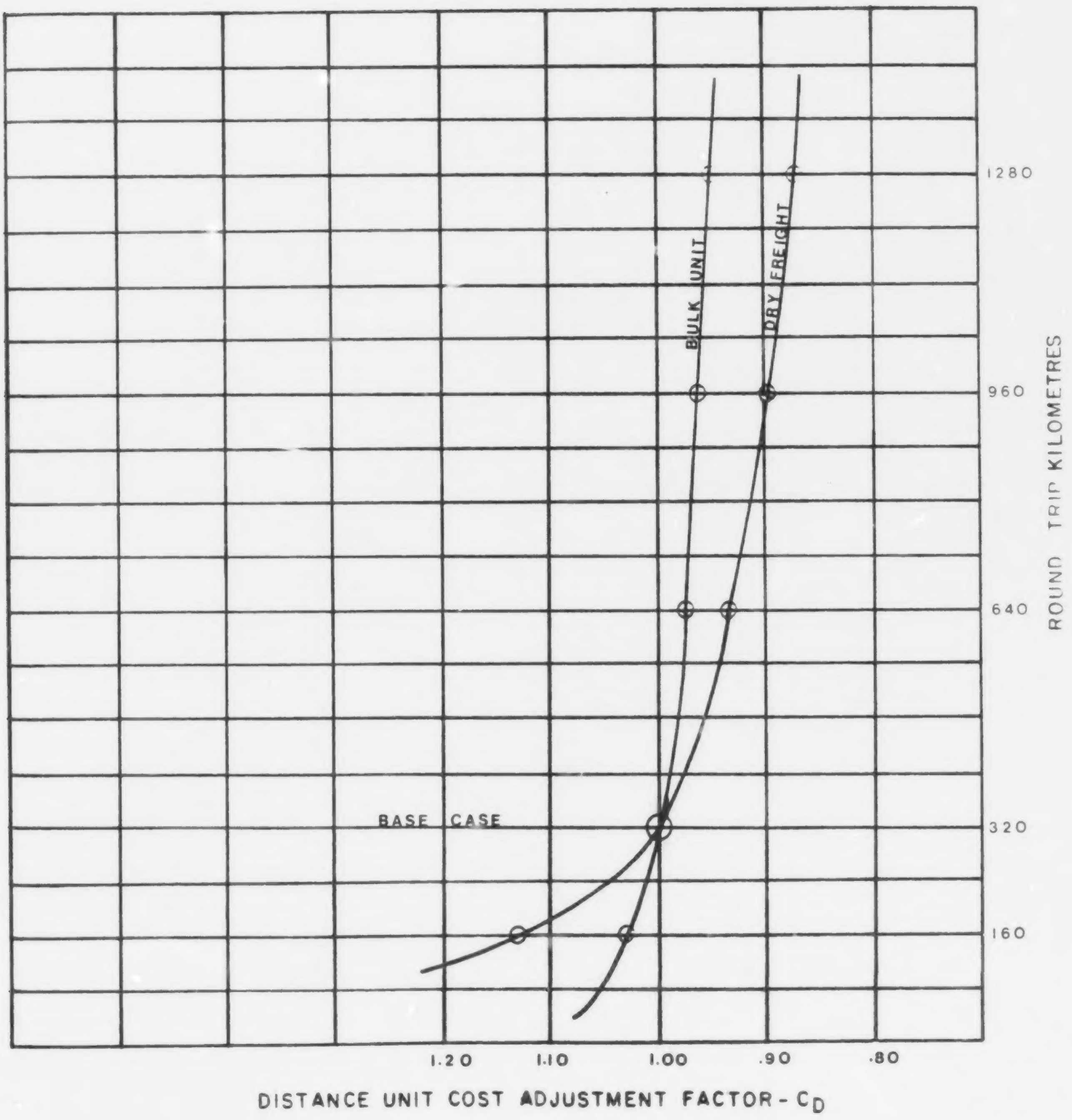


FIG 3·8
DISTANCE UNIT
COST ADJUSTMENT
FACTOR FOR
5 AXLE SEMI
TRAILER UNITS



## FIG. 3·9 DISTANCE UNIT COST ADJUSTMENT FACTOR FOR 7/8 AXLE TRAIN COMBINATIONS



operation. If vehicle utilization falls to 80,000 kilometres, the unit cost would become $1.83 × 1.03 = $1.88 / kilometre.

## 3.5 ANNUAL DISTANCE UTILIZATION

As discussed in section 2.2.2, some feedback has been received questioning the validity of the 240,000 kilometre case for a dry freight operation with 320 kilometre round trips. To be sure, such a level of utilization would be uncommon, however, for reasons presented in section 2.2.2, the evaluation has been retained in the base case for use as a realistic upper limit utilization level. CAUTION MUST BE EXERCISED, HOWEVER, IN ATTEMPTING TO APPLY THESE COSTS TO SITUATIONS WHERE HOURS OF OPERATION, TERMINAL QUEUEING, OR OTHER FACTORS MITIGATE AGAINST ACHIEVEMENT OF SUCH A HIGH VEHICLE UTILIZATION LEVEL.

Another question which arises, however, is how to account for annual vehicle utilization levels which differ from the particular levels charted in our base case analysis.

A relatively straightforward approach is to use an interpolative technique by referral to the base case utilizations tabulated in section 5 (or summarized in 3.2).

Example

To develop unit operating costs for a two-axle gasoline powered dry freight vehicle (paved roads) in Manitoba, with a utilization of 50,000 annual km, the calculation is as follows:

Unit cost (50,000 km) = (50000-40000)/(80000-40000) x

(unit cost 80000 km - unit cost 40000 km)

+ unit cost 40000 km

= (10000/40000) x (209 - 222) + 222 cents/km

= -3.25 cents/km + 222 cents/km

= 218.75 cents/km.

The illustrated interpolative procedure should be relatively straightforward and will be slightly conservative within the base case tabulated utilization ranges. Because unit costs relate hyperbolically to utilization levels, CARE MUST BE EXERCISED IN EXTRAPOLATING UTILIZATION LEVELS OUTSIDE OF THE TABULATED RANGE, SINCE COSTS WILL TEND TO BE UNDERSTATED FOR SUCH EXTRAPOLATIONS. Hopefully, the utilization levels tabulated in Section 5 will serve to bracket most practical operating situations that are likely to be encountered.

Again, since annual utilization is a complex product of speed, hours of operation, terminal queueing and productivity, vehicle type, and other fleet productivity related factors (downtime due to weather, maintenance factors, or shipment seasonal variations), care must be exercised in assuring that the assumptions used in the base case analysis apply to any given situation. For situations which are widely different, a detailed analysis/simulation of costs on an individual component basis may be indicated as opposed to a factoring of costs presented herein.

## 3.6 SPECIALIZED EQUIPMENT APPLICATIONS

Since 1978, there have been a number of requests for methods to estimate costs in situations where particular equipment configurations are different from the vehicle specifications presented in section 2.2.4.

Although care must be exercised in developing these estimations, adjustments can be made provided that the analyst has access to reliable equipment purchase cost information for the equipment configuration of interest. Our base case information is based on discussions with equipment suppliers concerning the cost to a medium sized fleet operator of purchasing equipment as outlined in section 2.2.4. Costs used represent manufacturer's list price including sales taxes less typical fleet purchaser's discounts in the various market locales. The values are tabulated in Appendix Table A.3.

Principal factors that require adjustment for a specialized equipment scenario relate to fixed equipment costs including depreciation, licenses, and overhead charges. An informed analyst, therefore, may adjust these factors from the base case schedules using cost ratios developed between actual quotations for these parameters compared to the values tabulated in Appendix Tables A.3 and A.4. This is best illustrated using an example.

Example

Consider a costing scenario for a British Columbia based operator using a 5-axle bulk unit for which tractor purchase cost is $107,800 (as opposed to $98,050 in our base case) and trailer purchase is $74,500 compared to our base case value of $52,805. All other factors and parameters (such as wages, productivity, fuel, tires, etc.) are not appreciably different from our 240,000 km/yr bulk case.

Steps in developing an approximate adjustment to our base case analysis are as follows:

i) Develop depreciation adjustment factors (separately) for tractor and trailer costs, using the formula:

Depreciation New = Depreciation Base Case x fd

where:

fd = (Depreciation New)/(Depreciation Base Case)

= (Capital Cost New)/(Capital Cost Base Case)

In our example:

fd (tractor) = 107,800 / 80,570 = 1.099

fd (trailer) = 74,700 / 52,805 = 1.415

ii) Develop license cost adjustments (if any) using a similar ratio approach and Table A.4. (In our example, these ratios are 1.0 as no differences are assumed)

iii) Referring to the base case evaluation in section 5, note applicable total cost and component costs represented by equipment related cost components (i.e. - tractor depreciation, licenses; trailer depreciation, licenses).

For our base case evaluation, these factors are (see section 5):

Total Operating Cost = 121 cents/km
Tractor depreciation = 6.5 cents/km
Tractor licenses = 0.6 cents/km
Trailer depreciation = 2.6 cents/km
Trailer licenses = 0 cents/km

iv) Applying factors cited in (ii), develop direct equipment related cost adjustments using the formula:

Additional cost = (f-1) x old cost

or, in our example:

Extra tractor depreciation = 6.5 x (1.099 -1)
= 0.6 cents / km

Extra trailer depreciation = 2.6 x (1.415 -1)
= 1.1 cents / km

Extra tractor licenses = extra trailer licenses

= 0

v) Now factor for interest and overhead adjustments (percentage related factors, see 2.4.9 and 2.4.10) using the formula:

Total cost adjustment = 100 /(100-(14 +3+10)) x (Extra costs in iv)

= (100/73) x (extra tractor/trailer costs)

In our example,

Total cost adjustment = (.6 +1.1 cents/km) x (100/73)

= 2.3 cents/km.

Thus, for our specialized example, adjusted total operating costs are equal to 121 cents/km plus 2.3 cents/km or, 123.3 cents/km.

## 3.7 EXAMPLE APPLICATION - Combined Variations

In the event of several deviations from the base case assumptions, all factors cited in Sections 3.2 through 3.6 should be applied in a multiplicative fashion. If applicable, the analysis in section 3.6 should be applied first followed by 3.5, followed by the factors in 3.2 through 3.4.

### Example

Consider a five-axle dry freight operation in Ontario which achieves 240,000 kilometres per year equipment utilization on hauls with average payload of 15,000 kg (.66 of base value), roughly 80 percent of miles loaded, paved roads, average round trip length of 640 kilometres. Develop costs for this predominantly wintertime operation.

Base case per kilometre cost = 120 cents/km

From Table 3.5, Cw = 1.071 (winter factor)

From Figure 3.2, Cp = 0.985 (payload = .66 base case)

From Figure 3.5, Cem = 1.03 (20 percent of miles empty)

From Figure 3.8, Cd = 0.95 (640 kilometre round trip)

Combining these factors in one analysis, the estimated costs of operation are:

= 120 cents/km x Cw x Cp x Cem x Cd
= 120 cents/km x 1.071 x 0.985 x 1.03 x 0.95
= 123.9 cents/kilometre

## 4.0 LEASE OPERATOR AND T.O.F.C. (TRAILER ON FLAT CAR) ALTERNATIVES

Beginning with the 1986 edition of Operating Costs of Trucks in Canada, it has been requested that the "cost impact" for a fleet operator to use "lease operator" or T.O.F.C. services be illustrated and discussed. Following sections 4.1 and 4.2 discuss these services, and present examples which make use of the "base case" evaluations presented in Section 5.

It is not the intention of this chapter to fully explore, document, and survey either of these services -- which would represent a major undertaking, for each. The intent is to make for a more complete understanding for these service options and the situations to which they might be applicable.

### 4.1 USE OF LEASE OPERATORS

In this service option, the motor carrier firm provides all administrative services (including marketing, operations management, documentation, accounting, invoicing, etc.), generally "dispatches and manages" the haul from it's field branch locations, and (usually) provides the trailer unit to use for the haul.

In a less common hauling situation, the lease operator also is responsible for providing the trailer to be used for the haul. For example, many "produce haulers" provide both a power unit and a refrigerated van trailer and this type of arrangement is also sometimes seen for flat deck equipment. As noted previously, the more usual service option is where the lease operator provides the power unit and the carrier provides the trailer.

The power unit (and driver) is a sub-contracted service, independently owned, and "leased" by the carrier to provide tractor service in connection with the haul.

Advantages to the carrier in using this type of service option, as opposed to a company owned unit and a company driver are as follows:

- Fleet capacity flexibility. The carrier can more readily adapt to short term increases and decreases in traffic volumes, without maintaining an excessive capital investment. If the "lease operator" is successful in obtaining additional work which is complementary to the carrier's activity -- efficiency benefits accrue to all concerned.

- Simplicity. Often, use of "lease operators" will diminish the need for many administrative and maintenance functions. Some companies are known to operate selected "branch terminals" with 100 percent leased power, thereby eliminating the need to provide maintenance and other services which might be required to operate a small fleet in that market location.

- Cost productivity. Many "lease operators" are more efficient than company driven units because the operator has a greater "stake" or "incentive" to keep utilization high. These "savings" can make for a more efficient operation. Further, the "owner-operator" has a direct incentive to care for his unit.

Difficulties, or disadvantages to use of "lease operators" include:

- Non-Standardization. It is more difficult, if not impossible, to provide "standard" equipment and service using "lease operators" compared to company power. The market is generally in a state of flux which sees "lease operators" move about between assignments with various carriers. In some situations, "lease equipment" is to a company "standard" -- even down to being painted in company colors. These are usually the exceptional situations.

- Service Reliability. When a company driver "resigns", the carrier needs to locate a replacement. When a lease operator "resigns", a replacement driver and truck must also be found. Thus, in situations where high service availability/reliability of dedicated transport equipment is required, the "basic fleet" should generally consist of company units, with an additional percentage that can be "lease operator". This provides a useful "guage" for the company units' cost efficiency performance, yet assures dedicated customer service by the "core fleet".

- Customer Contact. For hauls where considerable driver-customer contact is required (eg. driver provides order taking and other "sales/service" functions), it is usually better to have a carrier employee act as representative for the firm, than to have a "sub-contracted" driver-owner do these functions.

### 4.1.1 Lease Operator Compensation

The "price" for lease operator services is somewhat more complicated than is the "wage market" for drivers as depicted in Appendix Table A.1.

In order to understand "pricing", it is first important to know what is being provided by the lease operator and what is being provided by the carrier. This can vary from carrier to carrier, lease operator to lease operator, and also with the given haul/distance/commodity situation.

For example, in some instances the carrier supplies fuel and maintenance services to the lease operator at a reduced price (reflecting corporate discounts and preventive maintenance standards). In addition, the carrier or the lease operator may pay for the licenses, permits, and tolls incurred in hauling. Another question to be understood is "who provides what portion of the required insurance?" In some applications, the power unit must be provided with extra equipment such as blowers, pumps, hydraulic lift equipment. These can be either lease operator or carrier supplied and will be reflected in the "price". In other situations, the lease operator may have the option of joining and participating in a company benefit program.

After addressing the issue of "what the compensation covers", there are numerous "units of compensation" in common use. In a review of compensation agreements for a major carrier in Canada, it was found that the same carrier had agreements in place which required payment to lease operators using "$ per trip", "$ per hour", "cents per mile", "$ per unit quantity hauled", and "percent of haul revenue". Each of these was specific to a particular hauling market/product situation. In addition to "basic payment for the service", there were also a variety of "incentive" systems such as a flat payment per load for backhaul (to cover additional load/unload time delay involved) plus a "cents per mile" bonus for return miles with backhaul involved.

All of this information serves to illustrate the difficulties which will need to be addressed if a national "survey" of lease operator "costs" or "pricing" is ever undertaken to develop useful and reliable information about this segment of the industry.

The following relatively straightforward examples illustrate how the base case hauling analyses in section 5 can be adjusted to account for lease operator hauling. In order to do this adjustment, the analyst needs to know the lease operator compensation package, as well as what detailed items to delete from the base case analysis.

Example 1

In a relatively straightforward bulk lease operator agreement for Alberta, the compensation schedule for a lease operator providing a "driver and tractor" varies with trip length as follows:

| ONE WAY LOADED TRIP DISTANCE | COMPENSATION |
|---|---|
| 0 - 48 KM | $69.00 PER TRIP |
| 49 - 64 KM | $81.40 PER TRIP |
| 65 - 72 KM | $87.84 PER TRIP |
| 73 - 80 KM | $95.68 PER TRIP |
| 81 - 96 KM | $105.59 PER TRIP |
| 97 - 200 KM | 53.9 CENTS/KM DRIVEN |
| 201 + KM | 53.2 CENTS/KM DRIVEN |

Consider a high utilization (240,000 km/year) five axle semi trailer in Alberta hauling bulk commodities. In the base scenario (see section 5), one way loaded distance is 1/2 of 320 km, or 160 km.

For this scenario, from section 5, the "company truck" has a total operating cost of 103 cents per kilometre, of which the tractor sub-total cost is 62.8 cents/kilometre. From the schedule above, it can be seen that use of a lease operator may be secured for 53.9 cents/kilometre. It is assumed that "administration" and "insurance" coverage are still provided by the carrier, not the lease operator, and that any supplied items such as "fuel" are compensated by the lease operator "at cost".

The saving is 62.8 cents/kilometre - 53.9 cents /kilometer

= 8.9 cents/kilometre

The hauling cost for the 160 km haul (320 km round trip) is therefore:

= 103 cents/km - 8.9 cents/km

= 94.1 cents/km.

Example 2

Consider the previous Alberta lease operator schedule applied to a low utilization (80,000 km/year), five-axle bulk situation where average haul distance is 40 km one-way (80 km round trip).

From Section 5 and Figure 3.8, for the company truck option, the unit cost is:

= 133.3 cents/kilometre x 1.08

= 144 cents/kilometre.

Note that from Section 5, the "non tractor cost" is equal to 133.3 - 78.4 cents/km = 54.9 cents/km.

Assuming that most of the "distance taper" in Figure 3.8 is due to driver cost factors (prorationing the load/unload time cost over a longer or shorter trip distance), for the 80 km round trip, the "non tractor costs" should remain approximately constant at 54.9 cents/km.

Thus, for the lease operator option, the unit cost is:

= (Lease operator cost) + "non tractor cost"

= ($69.00/80 km)x(100 cents/$) + 54.9 cents/km

= 86.25 cents/km + 54.9 cents/km

= 141.15 cents/km

> The use of a lease operator for this short haul at 141.15 cents/km is a marginal improvement over the base case company unit cost of 144 cents/km as previously computed.

As noted previously, CARE MUST BE TAKEN IN EVALUATING LEASE OPERATOR COSTS, AND IN COMPARING THESE WITH THE BASE CASE SITUATIONS PRESENTED IN THIS REPORT -- WHICH TEND TO REFLECT FLEET COMPANY OPERATIONS, NOT THE LEASE OPERATOR MARKET. IN DOING ANY SUCH COMPARISONS, IT IS IMPORTANT TO CONSIDER ALL COST COMPONENTS (SUCH AS LICENSES, INSURANCE, TRANSPORT, FUEL, REPAIRS, WAGE BENEFITS/BURDENS) AND WHO IS RESPONSIBLE FOR EACH. FURTHER, THE LEASE OPERATOR COMPENSATION SCHEDULE MUST BE KNOWN FOR THE SPECIFIC HAUL IN QUESTION. IT IS NOT EASY TO GENERALIZE "COSTS" OR "PRICES" FOR THIS MARKET, AS LEASE OPERATOR COMPENSATION SCHEDULES ARE VARIOUSLY SET IN TERMS OF $/TRIP, $/HR, CENTS/MILE, $/UNIT QUANTITY HAULED, OR AS A PERCENT OF HAUL REVENUE.

## 4.2 USE OF T.O.F.C. (TRAILER ON FLAT CAR)

In 1985, Trimac Consulting Services was retained by Transport Canada to investigate and evaluate the energy and economic implications of T.O.F.C. (Trailer on Flat Car) services in Canada. A key finding of this study was that for hauls under 350 miles (565 km), direct truck was generally more economical than T.O.F.C. under various specified assumed conditions of utilization and "lane balance".

In this study, "service characteristics" were not investigated, although it was noted that T.O.F.C. is primarily oriented to "trailerable finished goods" NOT REQUIRING "express", or "fast freight" service.

Example corridors, amenable to T.O.F.C., which were investigated in the previous study include:

| Lane | Scheduled Rail Transit Time (Hr) | Assumed Trucking Distance (Miles) | (Km) |
|---|---|---|---|
| Toronto-Montreal | 9 | 334 | 538 |
| Toronto-Winnipeg | 36 | 1297 | 2087 |
| Toronto-Vancouver | 84 | 2774 | 4464 |

T.O.F.C. Plan 1 tariffs (see the 1985 study report for a discussion of T.O.F.C. "Plans") for these corridors were secured in 1985 and have been "updated" for purposes of illustrating the comparison between T.O.F.C. and direct trucking services in the form of "worked examples" for these corridors.

In doing these comparisons, it should be noted that T.O.F.C. is a railway provided service. It is therefore mandatory that the analyst be familiar with railway pricing strategy and options, which underly the tariff structure in order to develop similar cost "comparisons" to the example corridors which are discussed herein.

Note that Plan 1 is "exclusive" of costs for local trailer pick up and delivery to customer premises from the railway intermodal yards, which must be "added", together with "trailer ownership costs", to compute the total transportation costs "door to door". The Plan 1 T.O.F.C. tariffs which were secured for the corridors in question (and updated for this analysis) are as follows:

| Plan 1 Tariff For Corridor | All values in $ per trailer load one-way 1985 | 1986 | Tariff | Item |
|---|---|---|---|---|
| Toronto-Montreal | $311 | $322 | CFA-7538-J | 4310 |
| Toronto-Winnipeg | $1186-$1338 | $1228-$1385 | CFA-7538-J | 1275 |
| Toronto-Vancouver | $2597-$2934 | $2688-$3037 | CFA-7538-J | 1270 |

Using this information, together with base case and distance adjustment factors from sections 5 and 3 of this report, the economic cost of T.O.F.C. services can be compared with high utilization general freight trucking services (say 240,000 km/yr). In addition, assuming a pick up and delivery round trip time of 2 hours at each major delivery centre (for a low utilization truck), the hourly costs in Section 5 may be used to estimate local pick up and delivery costs to apply to the T.O.F.C. option. Hourly equivalent "trailer ownership costs" (depreciation and licenses) can also be estimated from Section 5.

Following sections 4.2.1 and 4.2.2 describe the T.O.F.C. and direct truck options, respectively for these corridors.

### 4.2.1 T.O.F.C. Example Costs

The preceding table provides "one-way" rail tariffs for the movement of trailers between intermodal yards for the example corridors in question.

From section 5, the estimated average hourly truck and trailer operation costs (5 axle semi trailer, dry freight, 80,000 km utilization) for each of Toronto, Montreal, Winnipeg, and Vancouver are $82.57, $81.71, $81.08, and $93.23 respectively. These hourly cost figures can be applied to an assumed 2 hour round trip to compute approximate costs for trailer "spotting".

Averaged trailer fixed costs per hour (high utilization basis, each province, "blended") for each corridor are Toronto-Montreal 94.5 cents/hr, Toronto-Winnipeg 93 cents/hr, and Toronto-Vancouver 93.8 cents/hr.

Combining the above information to compute "per trailer one-way" costs to the truck operator, if T.O.F.C. is used, yields the following analysis:

1) Toronto to Montreal

| | | | |
|---|---|---|---|
| Pickup in Toronto: | 2 hr x $82.57 | = | $165.14 |
| Transit to Montreal: | $322 | = | $322.00 |
| Trailer Ownership: | 9 hr x $0.945 | = | $8.50 |
| Delivery in Montreal: | 2 hr x $81.71 | = | $163.42 |
| TOTAL COST/TRAILER (ONE WAY) | | | $659.06 |

2) Toronto to Winnipeg

| | | | |
|---|---|---|---|
| Pickup in Toronto: | 2 hr x $82.57 | = | $165.14 |
| Transit to Winnipeg: | $1306.50(Mid) | = | $1306.50 |
| Trailer Ownership: | 36 hr x $0.93 | = | $33.48 |
| Delivery in Winnipeg: | 2 hr x $81.08 | = | $162.16 |
| TOTAL COST/TRAILER (ONE WAY) | | | $1667.28 |

3) Toronto to Vancouver

| | | | |
|---|---|---|---|
| Pickup in Toronto: | 2 hr x $82.57 | = | $165.14 |
| Transit to Vancouver: | $2862.50(Mid) | = | $2862.50 |
| Trailer Ownership: | 84 hr x $0.938 | = | $78.79 |
| Delivery in Vancouver: | 2 hr x $93.23 | = | $186.46 |
| TOTAL COST/TRAILER (ONE WAY) | | | $3292.89 |

These estimated "door to door" costs, for using T.O.F.C., can be compared to the costs for direct trucking the same routes as noted in following section 4.2.2.

### 4.2.2 Direct Trucking Example Costs

For comparison of approximate over the road costs, the base case high utilization five-axle dry freight cases for each of Ontario, Quebec, Manitoba, Saskatchewan, Alberta, and B.C. were examined. Respectively, the base case per kilometer operating costs were 119.8 cents/km, 115.9 cents/km, 115.6 cents/km, 108.8 cents/km, 120.2 cents/km, and 136.7 cents/km.

From Figure 3.8, the distance adjustment factor for longer trips was noted to be 0.9 and the empty miles adjustment factor (for 0 percent empty miles -- assuming "balanced two way flows") was 1.045.

Applying this information to the corridors in question, the one-way trucking costs per trailer delivered were as follows:

1) Toronto to Montreal

Avg (119.8, 115.9) cents/km x .9 x 1.045 x 538 km

= $596.30 / trailer one-way.

Direct trucking costs, continued.

2) Toronto to Winnipeg

Avg (119.8, 115.6) cents/km x .9 x 1.045 x 2087 km

= $2310.24 / trailer one-way.

3) Toronto to Vancouver

Avg (119.8, 115.6, 108.8, 120.2, 136.7) cents/km x

.9 x 1.045 x 4464 km

= $5047.31 / trailer one-way.

### 4.2.3 T.O.F.C. and "Direct Trucking" Compared

The analysis presented in preceding sections 4.2.1 and 4.2.2 demonstrates the applicability of T.O.F.C. to longer distance hauling applications. For the Toronto-Montreal example, it is seen that T.O.F.C. and "direct trucking" are both in the $600 to $650 price range to deliver a trailer "door to door". For Toronto to Vancouver, the T.O.F.C. through cost of $3300 compares very favorably with "direct trucking" at $5000.

In structuring the types of comparisons presented in this section, the analyst must exercise care that valid rail tariffs for T.O.F.C. service are being applied together with realistic truck "pick up and delivery" and transit time assumptions. If this is done, the hourly costs for trailer "spotting" and for "trailer ownership" can be secured from tables in Section 5 to assist in the evaluation.

Note also that the example analyses ignore the service question whether T.O.F.C. will provide adequate delivery response in comparison to direct truck.

For a more detailed understanding of T.O.F.C. service in Canada, interested readers are referred to the 1985 study undertaken by Transport Canada.

## 5.0 BASE CASE COMPONENT ANALYSES

The following tables provide detailed hauling analysis results developed on a mid 1986 cost basis for:

- 2 Axle Trucks Gasoline Dry Freight
- 2 Axle Trucks Diesel Dry Freight
- 2 Axle Trucks Gasoline Bulk
- 2 Axle Trucks Diesel Bulk
- 5 Axle Semi Trailer Dry Freight
- 5 Axle Semi Trailer Bulk
- 7/8 Axle Semi Trailer and Pup Dry Freight
- 7/8 Axle Semi Trailer and Pup Bulk

2 AXLE TRUCK

GASOLINE

DRY FREIGHT

```
Configuration -- 2 axle straight truck (gasoline)        British Columbia

Commodity -- Dry Freight                         Annual distance --  40000 km.

A.    Vehicle Utilization                          Paved Road         Gravel Road
      Gross Vehicle Weight                          14600 kg.          14600 kg.
      Average Payload                                5900 kg.           5900 kg.
      Estimated Annual Quantity                    2360 tonnes        2360 tonnes
      Trip Running Time                               3.1 hrs.           3.1 hrs.
      Annual Running Hours                          1243 hrs.          1243 hrs.

B.    Driver Costs
      Load - unload time cost                           $ 0                $ 0
      Distance wage                                     $ 0                $ 0
      Hourly wage                                   $ 20083            $ 20083
      Wage burden                                   $ 10101            $ 10101

C.    Total Operating Costs
   P a v e d  R o a d s                               G r a v e l  R o a d s

             Cost                                                 Cost
              per      Cost                                        per      Cost
  Total    Running      per                              Total   Running     per
   Cost      Hour       km.                               Cost     Hour      km.
     $         $                                            $        $
                             Tractor variable costs
 30,184     24.29      75.5    Driver                   30,184    24.29     75.5
  6,042      4.86      15.1    Fuel                      6,042     4.86     15.1
  6,231      5.01      15.6    Repairs                   7,478     6.02     18.7
     95      0.08       0.2    Cleaning                     95     0.08      0.2
                               Transport
  1,541      1.24       3.9    Tires                     2,204     1.77      5.5
 44,093     35.48     110.3  Total tractor variable     46,003    37.02    115.0

                             Tractor fixed costs
  6,763      5.44      16.9    Depreciation              6,763     5.44     16.9
    406      0.33       1.0    Licences                    406     0.33      1.0
  7,169      5.77      17.9  Total tractor fixed         7,169     5.77     17.9

 51,262     41.25     128.2  Tractor total              53,172    42.79    132.9

                             Trailer variable costs
                               Repairs
                               Cleaning
                               Transport
                               Tires
                             Total trailer variable

                             Trailer fixed costs
                               Depreciation
                               Licences
                             Total trailer fixed

                             Trailer total

 51,262     41.25     128.2  Total vehicle costs        53,172    42.79    132.9

  3,086      2.48       7.7  Insurance costs             3,165     2.55      7.9
 14,402     11.59      36.0  Admin. and interest        14,768    11.88     36.9
 23,836     19.18      59.6  Pickup and delivery        23,836    19.18     59.6
 10,287      8.28      25.7  Profit                     10,549     8.49     26.4
102,873     82.78     257.2  Total operating cost      105,490    84.89    263.7


**********************************************************************
*        I m p e r i a l  E q u i v a l e n t  S u m m a r y         *
*                                                                    *
*        A.   Annual distance travelled --       24,856  mi.         *
*             Gross vehicle weight      --       32,187 lbs.         *
*             Average payload           --       13,007 lbs.         *
*             Estimated annual quantity --        2,601 tons         *
*                                                                    *
*        B.   Total Operating Cost per mile (cents/mile)             *
*                                                                    *
*        P a v e d  r o a d s            G r a v e l  r o a d s      *
*                                                                    *
*                 413.9    Total Operating Cost    424.4             *
**********************************************************************
```

Configuration -- 2 axle straight truck (gasoline) British Columbia

Commodity -- Dry Freight Annual distance -- 80000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5900 kg. | 5900 kg. |
| | Estimated Annual Quantity | 4720 tonnes | 4720 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 40167 | $ 40167 |
| | Wage burden | $ 20203 | $ 20203 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 60,370 | 24.29 | 75.5 | Driver | 60,370 | 24.29 | 75.5 |
| 12,083 | 4.86 | 15.1 | Fuel | 12,083 | 4.86 | 15.1 |
| 12,463 | 5.01 | 15.6 | Repairs | 14,955 | 6.02 | 18.7 |
| 190 | 0.08 | 0.2 | Cleaning | 190 | 0.08 | 0.2 |
| | | | Transport | | | |
| 3,082 | 1.24 | 3.9 | Tires | 4,407 | 1.77 | 5.5 |
| 88,188 | 35.48 | 110.3 | Total tractor variable | 92,005 | 37.02 | 115.0 |
| | | | Tractor fixed costs | | | |
| 6,763 | 2.72 | 8.5 | Depreciation | 6,763 | 2.72 | 8.5 |
| 406 | 0.16 | 0.5 | Licences | 406 | 0.16 | 0.5 |
| 7,169 | 2.88 | 9.0 | Total tractor fixed | 7,169 | 2.88 | 9.0 |
| 95,357 | 38.36 | 119.3 | Tractor total | 99,174 | 39.90 | 124.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 95,357 | 38.36 | 119.3 | Total vehicle costs | 99,174 | 39.90 | 124.0 |
| 5,878 | 2.36 | 7.3 | Insurance costs | 6,035 | 2.43 | 7.5 |
| 27,430 | 11.04 | 34.3 | Admin. and interest | 28,162 | 11.33 | 35.2 |
| 47,672 | 19.18 | 59.6 | Pickup and delivery | 47,672 | 19.18 | 59.6 |
| 19,593 | 7.88 | 24.5 | Profit | 20,116 | 8.09 | 25.1 |
| 195,930 | 78.82 | 245.0 | Total operating cost | 201,159 | 80.93 | 251.4 |

Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 13,007 lbs.
Estimated annual quantity -- 5,203 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 394.3 | Total Operating Cost | 404.6 |

Configuration -- 2 axle straight truck (gasoline) British Columbia

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5900 kg. | 5900 kg. |
| | Estimated Annual Quantity | 7080 tonnes | 7080 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 60250 | $ 60250 |
| | Wage burden | $ 30304 | $ 30304 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 90,554 | 24.29 | 75.5 | Driver | 90,554 | 24.29 | 75.5 |
| 18,125 | 4.86 | 15.1 | Fuel | 18,125 | 4.86 | 15.1 |
| 18,694 | 5.01 | 15.6 | Repairs | 22,433 | 6.02 | 18.7 |
| 285 | 0.08 | 0.2 | Cleaning | 285 | 0.08 | 0.2 |
| | | | Transport | | | |
| 4,623 | 1.24 | 3.9 | Tires | 6,611 | 1.77 | 5.5 |
| 132,281 | 35.48 | 110.3 | Total tractor variable | 138,008 | 37.02 | 115.0 |
| | | | Tractor fixed costs | | | |
| 6,763 | 1.81 | 5.6 | Depreciation | 6,763 | 1.81 | 5.6 |
| 406 | 0.11 | 0.3 | Licences | 406 | 0.11 | 0.3 |
| 7,169 | 1.92 | 5.9 | Total tractor fixed | 7,169 | 1.92 | 5.9 |
| 139,450 | 37.40 | 116.2 | Tractor total | 145,177 | 38.94 | 120.9 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 139,450 | 37.40 | 116.2 | Total vehicle costs | 145,177 | 38.94 | 120.9 |
| 8,670 | 2.33 | 7.2 | Insurance costs | 8,905 | 2.39 | 7.4 |
| 40,458 | 10.85 | 33.7 | Admin. and interest | 41,556 | 11.15 | 34.6 |
| 71,508 | 19.18 | 59.6 | Pickup and delivery | 71,508 | 19.18 | 59.6 |
| 28,898 | 7.75 | 24.1 | Profit | 29,683 | 7.96 | 24.7 |
| 288,984 | 77.51 | 240.8 | Total operating cost | 296,829 | 79.62 | 247.2 |

Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 13,007 lbs.
Estimated annual quantity -- 7,804 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 387.5 | Total Operating Cost | 397.8 |

Configuration -- 2 axle straight truck (gasoline) Alberta

Commodity -- Dry Freight Annual distance -- 40000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 2534 tonnes | 2534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 18169 | $ 18169 |
| | Wage burden | $ 9918 | $ 9918 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 28,087 | 22.60 | 70.2 | Driver | 28,087 | 22.60 | 70.2 |
| 4,911 | 3.95 | 12.3 | Fuel | 4.911 | 3.95 | 12.3 |
| 5,071 | 4.08 | 12.7 | Repairs | 6,085 | 4.90 | 15.2 |
| 164 | 0.13 | 0.4 | Cleaning | 164 | 0.13 | 0.4 |
| | | | Transport | | | |
| 1,490 | 1.20 | 3.7 | Tires | 2.130 | 1.71 | 5.3 |
| 39,723 | 31.96 | 99.3 | Total tractor variable | 41,377 | 33.29 | 103.4 |
| | | | Tractor fixed costs | | | |
| 6,320 | 5.09 | 15.8 | Depreciation | 6,320 | 5.09 | 15.8 |
| 402 | 0.32 | 1.0 | Licences | 402 | 0.32 | 1.0 |
| 6,722 | 5.41 | 16.8 | Total tractor fixed | 6,722 | 5.41 | 16.8 |
| 46,445 | 37.37 | 116.1 | Tractor total | 48.099 | 38.70 | 120.2 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 46,445 | 37.37 | 116.1 | Total vehicle costs | 48,099 | 38.70 | 120.2 |
| 2,860 | 2.30 | 7.2 | Insurance costs | 2,928 | 2.36 | 7.3 |
| 13,348 | 10.74 | 33.4 | Admin. and interest | 13,665 | 11.00 | 34.2 |
| 23,154 | 18.63 | 57.9 | Pickup and delivery | 23,154 | 18.63 | 57.9 |
| 9,534 | 7.67 | 23.8 | Profit | 9.761 | 7.85 | 24.4 |
| 95,341 | 76.71 | 238.4 | Total operating cost | 97,607 | 78.54 | 244.0 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 36,155 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 2,793 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 383.7 | Total Operating Cost | 392.7 |

```
Configuration -- 2 axle straight truck (gasoline)                  Alberta
Commodity -- Dry Freight                  Annual distance --  80000 km.

A.    Vehicle Utilization                      Paved Road        Gravel Road
      Gross Vehicle Weight                    16400 kg.          16400 kg.
      Average Payload                          6335 kg.           6335 kg.
      Estimated Annual Quantity              5068 tonnes        5068 tonnes
      Trip Running Time                         3.1 hrs.           3.1 hrs.
      Annual Running Hours                     2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 0                $ 0
      Distance wage                                 $ 0                $ 0
      Hourly wage                               $ 36339            $ 36339
      Wage burden                               $ 19835            $ 19835

C.    Total Operating Costs
    P a v e d  R o a d s                         G r a v e l  R o a d s

            Cost                                             Cost
             per    Cost                                      per     Cost
  Total  Running     per                            Total  Running     per
   Cost     Hour     km.                             Cost     Hour     km.
      $        $                                        $        $
                          Tractor variable costs
 56,174    22.60    70.2    Driver                 56,174    22.60    70.2
  9,822     3.95    12.3    Fuel                    9.822     3.95    12.3
 10,141     4.08    12.7    Repairs                12,169     4.90    15.2
    328     0.13     0.4    Cleaning                  328     0.13     0.4
                            Transport
  2,980     1.20     3.7    Tires                   4.261     1.71     5.3
 79,445    31.96    99.3  Total tractor variable   82,754    33.29   103.4

                          Tractor fixed costs
  6,320     2.54     7.9    Depreciation            6,320     2.54     7.9
    402     0.16     0.5    Licences                  402     0.16     0.5
  6,722     2.70     8.4  Total tractor fixed       6,722     2.70     8.4

 86,167    34.66   107.7  Tractor total            89,476    35.99   111.8

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

 86,167    34.66   107.7  Total vehicle costs      89,476    35.99   111.8

  5,444     2.19     6.8  Insurance costs           5,580     2.24     7.0
 25,406    10.22    31.8  Admin. and interest      26,041    10.48    32.6
 46,309    18.63    57.9  Pickup and delivery      46,309    18.63    57.9
 18,147     7.30    22.7  Profit                   18.601     7.48    23.3
181,473    73.00   226.9  Total operating cost    186,007    74.82   232.6


**************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                        *
*          A.    Annual distance travelled --     49,712  mi.            *
*                Gross vehicle weight      --     36,155 lbs.            *
*                Average payload           --     13,966 lbs.            *
*                Estimated annual quantity --      5,586 tons            *
*                                                                        *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                        *
*          P a v e d   r o a d s           G r a v e l   r o a d s       *
*                                                                        *
*                  365.2     Total Operating Cost    374.3               *
**************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Alberta

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 7602 tonnes | 7602 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 54508 | $ 54508 |
| | Wage burden | $ 29753 | $ 29753 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 84,261 | 22.60 | 70.2 | Driver | 84,261 | 22.60 | 70.2 |
| 14,733 | 3.95 | 12.3 | Fuel | 14,733 | 3.95 | 12.3 |
| 15,212 | 4.08 | 12.7 | Repairs | 18,254 | 4.90 | 15.2 |
| 492 | 0.13 | 0.4 | Cleaning | 492 | 0.13 | 0.4 |
| | | | Transport | | | |
| 4,469 | 1.20 | 3.7 | Tires | 6,391 | 1.71 | 5.3 |
| 119,167 | 31.96 | 99.3 | Total tractor variable | 124,131 | 33.29 | 103.4 |
| | | | Tractor fixed costs | | | |
| 6,320 | 1.70 | 5.3 | Depreciation | 6,320 | 1.70 | 5.3 |
| 402 | 0.11 | 0.3 | Licences | 402 | 0.11 | 0.3 |
| 6,722 | 1.81 | 5.6 | Total tractor fixed | 6,722 | 1.81 | 5.6 |
| 125,889 | 33.77 | 104.9 | Tractor total | 130,853 | 35.10 | 109.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 125,889 | 33.77 | 104.9 | Total vehicle costs | 130,853 | 35.10 | 109.0 |
| 8,028 | 2.15 | 6.7 | Insurance costs | 8,232 | 2.21 | 6.9 |
| 37,465 | 10.05 | 31.2 | Admin. and interest | 38,417 | 10.30 | 32.0 |
| 69,463 | 18.63 | 57.9 | Pickup and delivery | 69,463 | 18.63 | 57.9 |
| 26,761 | 7.18 | 22.3 | Profit | 27,441 | 7.36 | 22.9 |
| 267,606 | 71.78 | 223.0 | Total operating cost | 274,406 | 73.60 | 228.7 |

Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 36,155 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 8,380 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 358.9 | Total Operating Cost | 368.0 |

Configuration -- 2 axle straight truck (gasoline) Saskatchewan

Commodity -- Dry Freight Annual distance -- 40000 km.

| A. | | Paved Road | Gravel Road |
|---|---|---|---|
| | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5445 kg. | 5445 kg. |
| | Estimated Annual Quantity | 2178 tonnes | 2178 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. | | | |
|---|---|---|---|
| | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 16715 | $ 16715 |
| | Wage burden | $ 7005 | $ 7005 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 23,720 | 19.09 | 59.3 | Driver | 23,720 | 19.09 | 59.3 |
| 4,896 | 3.94 | 12.2 | Fuel | 4,896 | 3.94 | 12.2 |
| 4,176 | 3.36 | 10.4 | Repairs | 5.011 | 4.03 | 12.5 |
| 171 | 0.14 | 0.4 | Cleaning | 171 | 0.14 | 0.4 |
| | | | Transport | | | |
| 1,478 | 1.19 | 3.7 | Tires | 2.114 | 1.70 | 5.3 |
| 34,441 | 27.72 | 86.0 | Total tractor variable | 35,912 | 28.90 | 89.7 |
| | | | Tractor fixed costs | | | |
| 6.636 | 5.34 | 16.6 | Depreciation | 6,636 | 5.34 | 16.6 |
| 674 | 0.54 | 1.7 | Licences | 674 | 0.54 | 1.7 |
| 7.310 | 5.88 | 18.3 | Total tractor fixed | 7,310 | 5.88 | 18.3 |
| 41,751 | 33.60 | 104.3 | Tractor total | 43,222 | 34.78 | 108.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 41,751 | 33.60 | 104.3 | Total vehicle costs | 43,222 | 34.78 | 108.0 |
| 2,468 | 1.99 | 6.2 | Insurance costs | 2,529 | 2.03 | 6.3 |
| 11,518 | 9.27 | 28.8 | Admin. and interest | 11,800 | 9.49 | 29.5 |
| 18,309 | 14.73 | 45.8 | Pickup and delivery | 18,309 | 14.73 | 45.8 |
| 8,227 | 6.62 | 20.6 | Profit | 8,429 | 6.78 | 21.1 |
| 82,273 | 66.21 | 205.7 | Total operating cost | 84,289 | 67.81 | 210.7 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 12,004 lbs.
Estimated annual quantity -- 2,401 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 331.0 | Total Operating Cost | 339.1 |

```
Configuration -- 2 axle straight truck (gasoline)              Saskatchewan

Commodity -- Dry Freight                        Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                          14600 kg.          14600 kg.
      Average Payload                                5445 kg.           5445 kg.
      Estimated Annual Quantity                    4356 tonnes        4356 tonnes
      Trip Running Time                              3.1 hrs.           3.1 hrs.
      Annual Running Hours                          2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                           $ 0                $ 0
      Distance wage                                     $ 0                $ 0
      Hourly wage                                   $ 33431            $ 33431
      Wage burden                                   $ 14010            $ 14010

C.    Total Operating Costs
   P a v e d  R o a d s                                 G r a v e l  R o a d s

                Cost                                                Cost
                 per     Cost                                        per     Cost
   Total     Running      per                           Total    Running      per
    Cost        Hour      km.                            Cost       Hour      km.
       $           $                                        $          $
                                Tractor variable costs
 47,441        19.09     59.3     Driver                47,441     19.09     59.3
  9,793         3.94     12.2     Fuel                   9,793      3.94     12.2
  8,352         3.36     10.4     Repairs               10,022      4.03     12.5
    342         0.14      0.4     Cleaning                 342      0.14      0.4
                                  Transport
  2,956         1.19      3.7     Tires                  4,227      1.70      5.3
 68,884        27.72     86.0   Total tractor variable  71,825     28.90     89.7

                                Tractor fixed costs
  6.636         2.67      8.3     Depreciation           6,636      2.67      8.3
    674         0.27      0.8     Licences                 674      0.27      0.8
  7,310         2.94      9.1   Total tractor fixed      7,310      2.94      9.1

 76,194        30.66     95.1   Tractor total           79,135     31.84     98.8

                                Trailer variable costs
                                  Repairs
                                  Cleaning
                                  Transport
                                  Tires
                                Total trailer variable

                                Trailer fixed costs
                                  Depreciation
                                  Licences
                                Total trailer fixed

                                Trailer total

 76,194        30.66     95.1   Total vehicle costs     79,135     31.84     98.8

  4,636         1.87      5.8   Insurance costs          4,757      1.91      5.9
 21,635         8.70     27.0   Admin. and interest     22,199      8.93     27.7
 36,618        14.73     45.8   Pickup and delivery     36,618     14.73     45.8
 15,454         6.22     19.3   Profit                  15,857      6.38     19.8
154,537        62.18    193.0   Total operating cost   158,566     63.79    198.0


**********************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y     *
*                                                                    *
*          A.   Annual distance travelled --      49,712  mi.        *
*               Gross vehicle weight      --      32,187  lbs.       *
*               Average payload           --      12,004  lbs.       *
*               Estimated annual quantity --       4,802  tons       *
*                                                                    *
*          B.   Total Operating Cost per mile (cents/mile)           *
*                                                                    *
*          P a v e d   r o a d s           G r a v e l   r o a d s   *
*                                                                    *
*                  310.6     Total Operating Cost    318.6           *
**********************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Saskatchewan

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5445 kg. | 5445 kg. |
| | Estimated Annual Quantity | 6534 tonnes | 6534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 50146 | $ 50146 |
| | Wage burden | $ 21014 | $ 21014 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 71,160 | 19.09 | 59.3 | Driver | 71,160 | 19.09 | 59.3 |
| 14,689 | 3.94 | 12.2 | Fuel | 14,689 | 3.94 | 12.2 |
| 12,527 | 3.36 | 10.4 | Repairs | 15,033 | 4.03 | 12.5 |
| 513 | 0.14 | 0.4 | Cleaning | 513 | 0.14 | 0.4 |
| | | | Transport | | | |
| 4,434 | 1.19 | 3.7 | Tires | 6,341 | 1.70 | 5.3 |
| 103,323 | 27.72 | 86.0 | Total tractor variable | 107,736 | 28.90 | 89.7 |
| | | | Tractor fixed costs | | | |
| 6,636 | 1.78 | 5.5 | Depreciation | 6.636 | 1.78 | 5.5 |
| 674 | 0.18 | 0.6 | Licences | 674 | 0.18 | 0.6 |
| 7,310 | 1.96 | 6.1 | Total tractor fixed | 7,310 | 1.96 | 6.1 |
| 110,633 | 29.68 | 92.1 | Tractor total | 115,046 | 30.86 | 95.8 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 110,633 | 29.68 | 92.1 | Total vehicle costs | 115,046 | 30.86 | 95.8 |
| 6,804 | 1.82 | 5.7 | Insurance costs | 6,985 | 1.87 | 5.8 |
| 31,751 | 8.52 | 26.5 | Admin. and interest | 32,597 | 8.74 | 27.2 |
| 54,926 | 14.73 | 45.8 | Pickup and delivery | 54,926 | 14.73 | 45.8 |
| 22,679 | 6.08 | 18.9 | Profit | 23,284 | 6.25 | 19.4 |
| 226,793 | 60.83 | 189.0 | Total operating cost | 232,838 | 62.45 | 194.0 |

Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 12,004 lbs.
Estimated annual quantity -- 7,202 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 304.2 | Total Operating Cost | 312.2 |

```
Configuration -- 2 axle straight truck (gasoline)                  Manitoba

Commodity -- Dry Freight                         Annual distance --  40000 km.

A.    Vehicle Utilization                          Paved Road       Gravel Road
      Gross Vehicle Weight                          14600 kg.         14600 kg.
      Average Payload                                6335 kg.          6335 kg.
      Estimated Annual Quantity                   2534 tonnes       2534 tonnes
      Trip Running Time                               3.1 hrs.          3.1 hrs.
      Annual Running Hours                           1243 hrs.         1243 hrs.

B.    Driver Costs
      Load - unload time cost                             $ 0               $ 0
      Distance wage                                       $ 0               $ 0
      Hourly wage                                     $ 16715           $ 16715
      Wage burden                                      $ 7984            $ 7984

C.    Total Operating Costs
   Paved Roads                                             Gravel Roads

                Cost                                                   Cost
                 per     Cost                                           per     Cost
  Total      Running      per                               Total   Running      per
   Cost         Hour      km.                                Cost      Hour      km.
     $            $                                            $         $
                               Tractor variable costs
 24,699        19.87     61.7    Driver                    24,699     19.87     61.7
  6,113         4.92     15.3    Fuel                       6,113      4.92     15.3
  4,027         3.24     10.1    Repairs                    4,832      3.89     12.1
    131         0.11      0.3    Cleaning                     131      0.11      0.3
                                 Transport
  1,263         1.02      3.2    Tires                      1,806      1.45      4.5
 36,233        29.16     90.6  Total tractor variable      37,581     30.24     93.9

                               Tractor fixed costs
  6,699         5.39     16.7    Depreciation               6,699      5.39     16.7
    482         0.39      1.2    Licences                     482      0.39      1.2
  7,181         5.78     17.9  Total tractor fixed          7,181      5.78     17.9

 43,414        34.94    108.5  Tractor total               44,762     36.02    111.8

                               Trailer variable costs
                                 Repairs
                                 Cleaning
                                 Transport
                                 Tires
                               Total trailer variable

                               Trailer fixed costs
                                 Depreciation
                                 Licences
                               Total trailer fixed

                               Trailer total

 43,414        34.94    108.5  Total vehicle costs         44,762     36.02    111.8

  2,660         2.14      6.7  Insurance costs              2,715      2.18      6.8
 12,411         9.99     31.0  Admin. and interest         12,670     10.19     31.7
 21,301        17.14     53.3  Pickup and delivery         21,301     17.14     53.3
  8,865         7.13     22.2  Profit                       9,050      7.28     22.6
 88,651        71.34    221.7  Total operating cost        90,498     72.81    226.2


****************************************************************************
*             Imperial Equivalent Summary                                  *
*                                                                          *
*             A.   Annual distance travelled --     24,856  mi.            *
*                  Gross vehicle weight      --     32,187 lbs.            *
*                  Average payload           --     13,966 lbs.            *
*                  Estimated annual quantity --      2,793 tons            *
*                                                                          *
*             B.   Total Operating Cost per mile (cents/mile)              *
*                                                                          *
*             Paved roads                     Gravel roads                 *
*                                                                          *
*                  356.8    Total Operating Cost   364.0                   *
****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                      Manitoba

Commodity -- Dry Freight                         Annual distance --  80000 km.

A.    Vehicle Utilization                        Paved Road        Gravel Road
      Gross Vehicle Weight                        14600 kg.          14600 kg.
      Average Payload                              6335 kg.           6335 kg.
      Estimated Annual Quantity                  5068 tonnes        5068 tonnes
      Trip Running Time                             3.1 hrs.           3.1 hrs.
      Annual Running Hours                         2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 0                $ 0
      Distance wage                                    $ 0                $ 0
      Hourly wage                                  $ 33431            $ 33431
      Wage burden                                  $ 15967            $ 15967

C.    Total Operating Costs
   P a v e d   R o a d s                             G r a v e l   R o a d s

               Cost                                                Cost
                per     Cost                                        per     Cost
   Total    Running      per                           Total    Running      per
    Cost       Hour      km.                            Cost       Hour      km.
       $          $                                        $          $
                              Tractor variable costs
  49,398      19.87     61.7    Driver                49,398      19.87     61.7
  12,227       4.92     15.3    Fuel                  12,227       4.92     15.3
   8,053       3.24     10.1    Repairs                9,664       3.89     12.1
     262       0.11      0.3    Cleaning                 262       0.11      0.3
                                Transport
   2,525       1.02      3.2    Tires                  3,611       1.45      4.5
  72,465      29.16     90.6  Total tractor variable  75,162      30.24     93.9

                              Tractor fixed costs
   6,699       2.70      8.4    Depreciation           6,699       2.70      8.4
     482       0.19      0.6    Licences                 482       0.19      0.6
   7,181       2.89      9.0  Total tractor fixed      7,181       2.89      9.0

  79,646      32.05     99.6  Tractor total           82,343      33.13    102.9

                              Trailer variable costs
                                Repairs
                                Cleaning
                                Transport
                                Tires
                              Total trailer variable

                              Trailer fixed costs
                                Depreciation
                                Licences
                              Total trailer fixed

                              Trailer total

  79,646      32.05     99.6  Total vehicle costs     82,343      33.13    102.9

   5,024       2.02      6.3  Insurance costs          5,135       2.07      6.4
  23,445       9.43     29.3  Admin. and interest     23,962       9.64     30.0
  42,603      17.14     53.3  Pickup and delivery     42,603      17.14     53.3
  16,747       6.74     20.9  Profit                  17,116       6.89     21.4
 167,465      67.38    209.4  Total operating cost   171,159      68.87    214.0


*****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                           *
*         A.    Annual distance travelled --      49,712  mi.               *
*               Gross vehicle weight      --      32,187 lbs.               *
*               Average payload           --      13,966 lbs.               *
*               Estimated annual quantity --       5,586 tons               *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         P a v e d   r o a d s            G r a v e l   r o a d s          *
*                                                                           *
*                  337.0     Total Operating Cost    344.4                  *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                      Manitoba
Commodity -- Dry Freight                          Annual distance -- 120000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                          14600 kg.          14600 kg.
      Average Payload                                6335 kg.           6335 kg.
      Estimated Annual Quantity                   7602 tonnes        7602 tonnes
      Trip Running Time                               3.1 hrs.           3.1 hrs.
      Annual Running Hours                           3728 hrs.          3728 hrs.

B.    Driver Costs
      Load - unload time cost                            $ 0                $ 0
      Distance wage                                      $ 0                $ 0
      Hourly wage                                    $ 50146            $ 50146
      Wage burden                                    $ 23951            $ 23951

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

              Cost                                                  Cost
              per      Cost                                          per      Cost
   Total    Running     per                               Total    Running     per
   Cost       Hour      km.                                Cost      Hour      km.
     $          $                                            $         $
                             Tractor variable costs
  74,097     19.87     61.7    Driver                     74,097     19.87     61.7
  18,340      4.92     15.3    Fuel                       18,340      4.92     15.3
  12,080      3.24     10.1    Repairs                    14,496      3.89     12.1
     394      0.11      0.3    Cleaning                      394      0.11      0.3
                               Transport
   3,788      1.02      3.2    Tires                       5,417      1.45      4.5
 108,699     29.16     90.6  Total tractor variable      112,744     30.24     93.9

                             Tractor fixed costs
   6,699      1.80      5.6    Depreciation                6,699      1.80      5.6
     482      0.13      0.4    Licences                      482      0.13      0.4
   7,181      1.93      6.0  Total tractor fixed           7,181      1.93      6.0

 115,880     31.09     96.6  Tractor total               119,925     32.17     99.9

                             Trailer variable costs
                               Repairs
                               Cleaning
                               Transport
                               Tires
                             Total trailer variable

                             Trailer fixed costs
                               Depreciation
                               Licences
                             Total trailer fixed

                             Trailer total

 115,880     31.09     96.6  Total vehicle costs         119,925     32.17     99.9

   7,388      1.98      6.2  Insurance costs               7,555      2.03      6.3
  34,479      9.25     28.7  Admin. and interest          35,255      9.46     29.4
  63,904     17.14     53.3  Pickup and delivery          63,904     17.14     53.3
  24,628      6.61     20.5  Profit                       25,182      6.75     21.0
 246,279     66.07    205.3  Total operating cost        251,821     67.55    209.9


*******************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y              *
*                                                                             *
*          A.    Annual distance travelled --      74,568  mi.                *
*                Gross vehicle weight      --      32,187 lbs.                *
*                Average payload           --      13,966 lbs.                *
*                Estimated annual quantity --       8,380 tons                *
*                                                                             *
*          B.    Total Operating Cost per mile (cents/mile)                   *
*                                                                             *
*          P a v e d   r o a d s              G r a v e l   r o a d s         *
*                                                                             *
*                   330.4     Total Operating Cost    337.8                   *
*******************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Ontario

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 19000 kg. | 19000 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 2534 tonnes | 2534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 16044 | $ 16044 |
| | Wage burden | $ 8758 | $ 8758 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 24,802 | 19.96 | 62.0 | Driver | 24,802 | 19.96 | 62.0 |
| 6,258 | 5.04 | 15.6 | Fuel | 6,258 | 5.04 | 15.6 |
| 5.095 | 4.10 | 12.7 | Repairs | 6.115 | 4.92 | 15.3 |
| 137 | 0.11 | 0.3 | Cleaning | 137 | 0.11 | 0.3 |
| | | | Transport | | | |
| 1,457 | 1.17 | 3.6 | Tires | 2,083 | 1.68 | 5.2 |
| 37,749 | 30.38 | 94.2 | Total tractor variable | 39,395 | 31.71 | 98.4 |
| | | | Tractor fixed costs | | | |
| 6,273 | 5.05 | 15.7 | Depreciation | 6.273 | 5.05 | 15.7 |
| 709 | 0.57 | 1.8 | Licences | 709 | 0.57 | 1.8 |
| 6,982 | 5.62 | 17.5 | Total tractor fixed | 6.982 | 5.62 | 17.5 |
| 44,731 | 36.00 | 111.7 | Tractor total | 46,377 | 37.33 | 115.9 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 44,731 | 36.00 | 111.7 | Total vehicle costs | 46,377 | 37.33 | 115.9 |
| 2,679 | 2.16 | 6.7 | Insurance costs | 2,746 | 2.21 | 6.9 |
| 12,500 | 10.06 | 31.3 | Admin. and interest | 12,815 | 10.31 | 32.0 |
| 20,446 | 16.45 | 51.1 | Pickup and delivery | 20,446 | 16.45 | 51.1 |
| 8,928 | 7.18 | 22.3 | Profit | 9,154 | 7.37 | 22.9 |
| 89,284 | 71.85 | 223.1 | Total operating cost | 91,538 | 73.67 | 228.8 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 41,887 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 2,793 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 359.0 | Total Operating Cost | 368.2 |

Configuration -- 2 axle straight truck (gasoline) Ontario

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 19000 kg. | 19000 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 5068 tonnes | 5068 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 32088 | $ 32088 |
| | Wage burden | $ 17515 | $ 17515 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 49,603 | 19.96 | 62.0 | Driver | 49,603 | 19.96 | 62.0 |
| 12,516 | 5.04 | 15.6 | Fuel | 12,516 | 5.04 | 15.6 |
| 10,191 | 4.10 | 12.7 | Repairs | 12,229 | 4.92 | 15.3 |
| 273 | 0.11 | 0.3 | Cleaning | 273 | 0.11 | 0.3 |
| | | | Transport | | | |
| 2,914 | 1.17 | 3.6 | Tires | 4,167 | 1.68 | 5.2 |
| 75,497 | 30.38 | 94.2 | Total tractor variable | 78,788 | 31.71 | 98.4 |
| | | | Tractor fixed costs | | | |
| 6,273 | 2.52 | 7.8 | Depreciation | 6,273 | 2.52 | 7.8 |
| 709 | 0.29 | 0.9 | Licences | 709 | 0.29 | 0.9 |
| 6,982 | 2.81 | 8.7 | Total tractor fixed | 6,982 | 2.81 | 8.7 |
| 82,479 | 33.19 | 102.9 | Tractor total | 85,770 | 34.52 | 107.1 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 82,479 | 33.19 | 102.9 | Total vehicle costs | 85,770 | 34.52 | 107.1 |
| 5,070 | 2.04 | 6.3 | Insurance costs | 5,205 | 2.09 | 6.5 |
| 23,660 | 9.52 | 29.6 | Admin. and interest | 24,291 | 9.77 | 30.4 |
| 40,892 | 16.45 | 51.1 | Pickup and delivery | 40,892 | 16.45 | 51.1 |
| 16,900 | 6.80 | 21.1 | Profit | 17,351 | 6.98 | 21.7 |
| 169,001 | 68.00 | 211.0 | Total operating cost | 173,509 | 69.81 | 216.8 |

**Imperial Equivalent Summary**

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 41,887 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 5,586 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 339.6 | Total Operating Cost | 348.9 |

```
Configuration -- 2 axle straight truck (gasoline)                   Ontario

Commodity -- Dry Freight                      Annual distance -- 120000 km.

A.    Vehicle Utilization                       Paved Road      Gravel Road
      Gross Vehicle Weight                      19000 kg.        19000 kg.
      Average Payload                            6335 kg.         6335 kg.
      Estimated Annual Quantity                7602 tonnes      7602 tonnes
      Trip Running Time                          3.1 hrs.         3.1 hrs.
      Annual Running Hours                      3728 hrs.        3728 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 0              $ 0
      Distance wage                                   $ 0              $ 0
      Hourly wage                                 $ 48133          $ 48133
      Wage burden                                 $ 26273          $ 26273

C.    Total Operating Costs
   P a v e d   R o a d s                          G r a v e l   R o a d s

             Cost                                                Cost
              per     Cost                                        per     Cost
   Total   Running    per                              Total   Running    per
   Cost      Hour     km.                               Cost      Hour    km.
     $         $                                          $         $
                           Tractor variable costs
  74,406    19.96    62.0    Driver                   74,406     19.96   62.0
  18,775     5.04    15.6    Fuel                     18,775      5.04   15.6
  15,286     4.10    12.7    Repairs                  18,344      4.92   15.3
     410     0.11     0.3    Cleaning                    410      0.11    0.3
                             Transport
   4,371     1.17     3.6    Tires                     6,250      1.68    5.2
 113,248    30.38    94.2  Total tractor variable    118,185     31.71   98.4

                           Tractor fixed costs
   6,273     1.68     5.2    Depreciation              6,273      1.68    5.2
     709     0.19     0.6    Licences                    709      0.19    0.6
   6,982     1.87     5.8  Total tractor fixed         6,982      1.87    5.8

 120,230    32.25   100.0  Tractor total             125,167     33.58  104.2

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

 120,230    32.25   100.0  Total vehicle costs       125,167     33.58  104.2

   7,462     2.00     6.2  Insurance costs             7,665      2.06    6.4
  34,821     9.34    29.0  Admin. and interest        35,768      9.59   29.8
  61,339    16.45    51.1  Pickup and delivery        61,339     16.45   51.1
  24,872     6.67    20.7  Profit                     25,549      6.85   21.3
 248,724    66.71   207.0  Total operating cost      255,488     68.53  212.8


**************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                        *
*          A.    Annual distance travelled --      74,568  mi.           *
*                Gross vehicle weight      --      41,887 lbs.           *
*                Average payload           --      13,966 lbs.           *
*                Estimated annual quantity --       8,380 tons           *
*                                                                        *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                        *
*          P a v e d   r o a d s             G r a v e l   r o a d s     *
*                                                                        *
*                333.1     Total Operating Cost    342.5                 *
**************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Quebec

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 2534 tonnes | 2534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 13857 | $ 13857 |
| | Wage burden | $ 7879 | $ 7879 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 21,736 | 17.49 | 54.3 | Driver | 21,736 | 17.49 | 54.3 |
| 7,287 | 5.86 | 18.2 | Fuel | 7,287 | 5.86 | 18.2 |
| 4,946 | 3.98 | 12.4 | Repairs | 5,936 | 4.78 | 14.8 |
| 137 | 0.11 | 0.3 | Cleaning | 137 | 0.11 | 0.3 |
| | | | Transport | | | |
| 1,457 | 1.17 | 3.6 | Tires | 2,083 | 1.68 | 5.2 |
| 35,563 | 28.61 | 88.8 | Total tractor variable | 37,179 | 29.92 | 92.8 |
| | | | Tractor fixed costs | | | |
| 6,841 | 5.50 | 17.1 | Depreciation | 6,841 | 5.50 | 17.1 |
| 822 | 0.66 | 2.1 | Licences | 822 | 0.66 | 2.1 |
| 7,663 | 6.16 | 19.2 | Total tractor fixed | 7,663 | 6.16 | 19.2 |
| 43,226 | 34.77 | 108.0 | Tractor total | 44,842 | 36.08 | 112.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 43,226 | 34.77 | 108.0 | Total vehicle costs | 44,842 | 36.08 | 112.0 |
| 2,502 | 2.01 | 6.3 | Insurance costs | 2,569 | 2.07 | 6.4 |
| 11,677 | 9.40 | 29.2 | Admin. and interest | 11,986 | 9.64 | 30.0 |
| 17,659 | 14.21 | 44.1 | Pickup and delivery | 17,659 | 14.21 | 44.1 |
| 8,340 | 6.71 | 20.9 | Profit | 8,562 | 6.89 | 21.4 |
| 83,404 | 67.10 | 208.5 | Total operating cost | 85,618 | 68.89 | 213.9 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 40,785 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 2,793 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 335.5 | Total Operating Cost | 344.2 |

Configuration -- 2 axle straight truck (gasoline) Quebec

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 5068 tonnes | 5068 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 27714 | $ 27714 |
| | Wage burden | $ 15758 | $ 15758 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 43,472 | 17.49 | 54.3 | Driver | 43.472 | 17.49 | 54.3 |
| 14,574 | 5.86 | 18.2 | Fuel | 14,574 | 5.86 | 18.2 |
| 9,893 | 3.98 | 12.4 | Repairs | 11.871 | 4.78 | 14.8 |
| 273 | 0.11 | 0.3 | Cleaning | 273 | 0.11 | 0.3 |
| | | | Transport | | | |
| 2,914 | 1.17 | 3.6 | Tires | 4.167 | 1.68 | 5.2 |
| 71,126 | 28.61 | 88.8 | Total tractor variable | 74,357 | 29.92 | 92.8 |
| | | | Tractor fixed costs | | | |
| 6,841 | 2.75 | 8.6 | Depreciation | 6.841 | 2.75 | 8.6 |
| 822 | 0.33 | 1.0 | Licences | 822 | 0.33 | 1.0 |
| 7,663 | 3.08 | 9.6 | Total tractor fixed | 7,663 | 3.08 | 9.6 |
| 78,789 | 31.69 | 98.4 | Tractor total | 82,020 | 33.00 | 102.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 78,789 | 31.69 | 98.4 | Total vehicle costs | 82,020 | 33.00 | 102.4 |
| 4,689 | 1.89 | 5.9 | Insurance costs | 4,822 | 1.94 | 6.0 |
| 21,884 | 8.80 | 27.4 | Admin. and interest | 22,503 | 9.05 | 28.1 |
| 35,318 | 14.21 | 44.1 | Pickup and delivery | 35,318 | 14.21 | 44.1 |
| 15,631 | 6.29 | 19.5 | Profit | 16,074 | 6.47 | 20.1 |
| 156,311 | 62.88 | 195.3 | Total operating cost | 160,737 | 64.67 | 200.7 |

**Imperial Equivalent Summary**

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 40,785 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 5,586 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 314.3 | Total Operating Cost | 323.0 |

```
Configuration -- 2 axle straight truck (gasoline)                        Quebec

Commodity -- Dry Freight                             Annual distance -- 120000 km.

A.    Vehicle Utilization                               Paved Road        Gravel Road
      Gross Vehicle Weight                              18500 kg.          18500 kg.
      Average Payload                                    6335 kg.           6335 kg.
      Estimated Annual Quantity                       7602 tonnes        7602 tonnes
      Trip Running Time                                  3.1 hrs.           3.1 hrs.
      Annual Running Hours                              3728 hrs.          3728 hrs.

B.    Driver Costs
      Load - unload time cost                                $ 0                $ 0
      Distance wage                                          $ 0                $ 0
      Hourly wage                                        $ 41571            $ 41571
      Wage burden                                        $ 23637            $ 23637

C.    Total Operating Costs
   Paved Roads                                            Gravel Roads

             Cost                                                    Cost
              per     Cost                                            per     Cost
  Total   Running      per                                 Total  Running      per
   Cost      Hour      km.                                  Cost     Hour      km.
      $         $                                              $        $
                           Tractor variable costs
 65,208     17.49     54.3   Driver                       65,208    17.49     54.3
 21,860      5.86     18.2   Fuel                         21,860     5.86     18.2
 14,839      3.98     12.4   Repairs                      17,807     4.78     14.8
    410      0.11      0.3   Cleaning                        410     0.11      0.3
                             Transport
  4,371      1.17      3.6   Tires                         6,250     1.68      5.2
106,688     28.61     88.8 Total tractor variable        111,535    29.92     92.8

                           Tractor fixed costs
  6,841      1.83      5.7   Depreciation                  6,841     1.83      5.7
    822      0.22      0.7   Licences                        822     0.22      0.7
  7,663      2.05      6.4 Total tractor fixed             7,663     2.05      6.4

114,351     30.66     95.2 Tractor total                 119,198    31.97     99.2

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

114,351     30.66     95.2 Total vehicle costs           119,198    31.97     99.2

  6,876      1.84      5.7 Insurance costs                7,076     1.90      5.9
 32,090      8.61     26.7 Admin. and interest           33,020     8.86     27.5
 52,976     14.21     44.1 Pickup and delivery           52,976    14.21     44.1
 22,922      6.15     19.1 Profit                        23,586     6.33     19.7
229,215     61.47    190.8 Total operating cost         235,856    63.27    196.4


*****************************************************************************
*         Imperial Equivalent Summary                                       *
*                                                                           *
*         A.   Annual distance travelled --      74,568  mi.                *
*              Gross vehicle weight      --      40,785  lbs.               *
*              Average payload           --      13,966  lbs.               *
*              Estimated annual quantity --       8,380  tons               *
*                                                                           *
*         B.   Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*         Paved roads                       Gravel roads                    *
*                                                                           *
*                 307.1     Total Operating Cost    316.1                   *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                   Maritimes

Commodity -- Dry Freight                          Annual distance --  40000 km.

A.    Vehicle Utilization                          Paved Road          Gravel Road
      Gross Vehicle Weight                          13500 kg.           13500 kg.
      Average Payload                                4880 kg.            4880 kg.
      Estimated Annual Quantity                    1952 tonnes         1952 tonnes
      Trip Running Time                              3.1 hrs.            3.1 hrs.
      Annual Running Hours                          1243 hrs.           1243 hrs.

B.    Driver Costs
      Load - unload time cost                            $ 0                  $ 0
      Distance wage                                      $ 0                  $ 0
      Hourly wage                                    $ 10402              $ 10402
      Wage burden                                     $ 3710               $ 3710

C.    Total Operating Costs
   Paved Roads                                             Gravel Roads

            Cost                                                    Cost
             per      Cost                                           per     Cost
  Total  Running       per                                 Total  Running     per
   Cost     Hour       km.                                  Cost     Hour     km.
      $        $                                               $        $
                          Tractor variable costs
 14,112    11.36      35.3  Driver                        14,112    11.36    35.3
  6,461     5.20      16.2  Fuel                           6,461     5.20    16.2
  5,632     4.53      14.1  Repairs                        6,759     5.44    16.9
    164     0.13       0.4  Cleaning                         164     0.13     0.4
                            Transport
  1,419     1.14       3.5  Tires                          2,029     1.63     5.1
 27,788    22.36      69.5  Total tractor variable        29,525    23.76    73.9

                          Tractor fixed costs
  7,015     5.64      17.5  Depreciation                   7,015     5.64    17.5
    361     0.29       0.9  Licences                         361     0.29     0.9
  7,376     5.93      18.4  Total tractor fixed            7,376     5.93    18.4

 35,164    28.29      87.9  Tractor total                 36,901    29.69    92.3

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

 35,164    28.29      87.9  Total vehicle costs           36,901    29.69    92.3

  1,865     1.50       4.7  Insurance costs                1,936     1.56     4.8
  8,702     7.00      21.8  Admin. and interest            9,035     7.27    22.6
 10,211     8.22      25.5  Pickup and delivery           10,211     8.22    25.5
  6,216     5.00      15.5  Profit                         6,454     5.19    16.1
 62,158    50.01     155.4  Total operating cost          64,537    51.93   161.3


*******************************************************************************
*          Imperial Equivalent Summary                                        *
*                                                                             *
*     A.   Annual distance travelled --      24,856 mi.                       *
*          Gross vehicle weight      --      29,762 lbs.                      *
*          Average payload           --      10,758 lbs.                      *
*          Estimated annual quantity --       2,152 tons                      *
*                                                                             *
*     B.   Total Operating Cost per mile (cents/mile)                         *
*                                                                             *
*     Paved roads                       Gravel roads                          *
*                                                                             *
*              250.1    Total Operating Cost    259.6                         *
*******************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                    Maritimes

Commodity -- Dry Freight                        Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road         Gravel Road
      Gross Vehicle Weight                         13500 kg.           13500 kg.
      Average Payload                               4880 kg.            4880 kg.
      Estimated Annual Quantity                 3904 tonnes         3904 tonnes
      Trip Running Time                             3.1 hrs.            3.1 hrs.
      Annual Running Hours                         2486 hrs.           2486 hrs.

B.    Driver Costs
      Load - unload time cost                           $ 0                 $ 0
      Distance wage                                     $ 0                 $ 0
      Hourly wage                                   $ 20804             $ 20804
      Wage burden                                    $ 7421              $ 7421

C.    Total Operating Costs
    Paved Roads                                                  Gravel Roads

             Cost                                                   Cost
              per      Cost                                          per     Cost
  Total   Running       per                              Total   Running      per
   Cost      Hour       km.                               Cost      Hour      km.
      $         $                                            $         $
                            Tractor variable costs
 28,225     11.36      35.3   Driver                    28,225     11.36     35.3
 12,922      5.20      16.2   Fuel                      12,922      5.20     16.2
 11,265      4.53      14.1   Repairs                   13,518      5.44     16.9
    328      0.13       0.4   Cleaning                     328      0.13      0.4
                              Transport
  2,838      1.14       3.5   Tires                      4,058      1.63      5.1
 55,578     22.36      69.5 Total tractor variable      59,051     23.76     73.9

                            Tractor fixed costs
  7,015      2.82       8.8   Depreciation               7,015      2.82      8.8
    361      0.15       0.5   Licences                     361      0.15      0.5
  7,376      2.97       9.3 Total tractor fixed          7,376      2.97      9.3

 62,954     25.33      78.8 Tractor total               66,427     26.73     83.2

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

 62,954     25.33      78.8 Total vehicle costs         66,427     26.73     83.2

  3,426      1.38       4.3 Insurance costs              3,569      1.44      4.5
 15,990      6.43      20.0 Admin. and interest         16,656      6.70     20.8
 20,423      8.22      25.5 Pickup and delivery         20,423      8.22     25.5
 11,422      4.60      14.3 Profit                      11,897      4.79     14.9
114,215     45.96     142.9 Total operating cost       118,972     47.88    148.9


*****************************************************************************
*              Imperial Equivalent Summary                                  *
*                                                                           *
*              A.    Annual distance travelled --      49,712  mi.          *
*                    Gross vehicle weight      --      29,762 lbs.          *
*                    Average payload           --      10,758 lbs.          *
*                    Estimated annual quantity --       4,303 tons          *
*                                                                           *
*              B.    Total Operating Cost per mile (cents/mile)             *
*                                                                           *
*              Paved roads                      Gravel roads                *
*                                                                           *
*                     230.0     Total Operating Cost   239.6                *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                 Maritimes

Commodity -- Dry Freight                     Annual distance -- 120000 km.

A.   Vehicle Utilization                         Paved Road       Gravel Road
     Gross Vehicle Weight                        13500 kg.         13500 kg.
     Average Payload                              4880 kg.          4880 kg.
     Estimated Annual Quantity                  5856 tonnes       5856 tonnes
     Trip Running Time                             3.1 hrs.          3.1 hrs.
     Annual Running Hours                         3728 hrs.         3728 hrs.

B.   Driver Costs
     Load - unload time cost                           $ 0               $ 0
     Distance wage                                     $ 0               $ 0
     Hourly wage                                   $ 31206           $ 31206
     Wage burden                                   $ 11131           $ 11131

C.   Total Operating Costs
   Paved Roads                                             Gravel Roads

            Cost                                                Cost
             per    Cost                                         per     Cost
  Total  Running     per                             Total   Running      per
   Cost     Hour     km.                              Cost      Hour      km.
      $        $                                         $         $
                        Tractor variable costs
 42,337    11.36    35.3   Driver                   42,337     11.36     35.3
 19,383     5.20    16.2   Fuel                     19,383      5.20     16.2
 16,897     4.53    14.1   Repairs                  20,277      5.44     16.9
    492     0.13     0.4   Cleaning                    492      0.13      0.4
                           Transport
  4,257     1.14     3.5   Tires                     6,087      1.63      5.1
 83,366    22.36    69.5 Total tractor variable     88,576     23.76     73.9

                         Tractor fixed costs
  7,015     1.88     5.8   Depreciation              7,015      1.88      5.8
    361     0.10     0.3   Licences                    361      0.10      0.3
  7,376     1.98     6.1 Total tractor fixed         7,376      1.98      6.1

 90,742    24.34    75.6 Tractor total              95,952     25.74     80.0

                         Trailer variable costs
                           Repairs
                           Cleaning
                           Transport
                           Tires
                         Total trailer variable

                         Trailer fixed costs
                           Depreciation
                           Licences
                         Total trailer fixed

                         Trailer total

 90,742    24.34    75.6 Total vehicle costs        95,952     25.74     80.0

  4,988     1.34     4.2 Insurance costs             5,202      1.40      4.3
 23,278     6.24    19.4 Admin. and interest        24,277      6.51     20.2
 30,634     8.22    25.5 Pickup and delivery        30,634      8.22     25.5
 16,627     4.46    13.9 Profit                     17,341      4.65     14.5
166,269    44.60   138.6 Total operating cost      173,406     46.52    144.5


*****************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y              *
*                                                                           *
*        A.   Annual distance travelled --     74,568  mi.                  *
*             Gross vehicle weight      --     29,762 lbs.                  *
*             Average payload           --     10,758 lbs.                  *
*             Estimated annual quantity --      6,455 tons                  *
*                                                                           *
*        B.   Total Operating Cost per mile (cents/mile)                    *
*                                                                           *
*        P a v e d   r o a d s          G r a v e l   r o a d s             *
*                                                                           *
*                223.0    Total Operating Cost   232.5                      *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                Newfoundland

Commodity -- Dry Freight                      Annual distance --  40000 km.

A.    Vehicle Utilization                         Paved Road        Gravel Road
      Gross Vehicle Weight                         13500 kg.         13500 kg.
      Average Payload                               5335 kg.          5335 kg.
      Estimated Annual Quantity                   2134 tonnes       2134 tonnes
      Trip Running Time                             3.1 hrs.          3.1 hrs.
      Annual Running Hours                         1243 hrs.         1243 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 0               $ 0
      Distance wage                                    $ 0               $ 0
      Hourly wage                                   $ 8786            $ 8786
      Wage burden                                   $ 3279            $ 3279

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

               Cost                                                 Cost
                per     Cost                                         per     Cost
  Total     Running      per                            Total    Running      per
   Cost        Hour      km.                             Cost       Hour      km.
     $           $                                         $          $
                             Tractor variable costs
 12,065        9.71     30.2   Driver                  12,065       9.71     30.2
  6,852        5.51     17.1   Fuel                     6,852       5.51     17.1
  5,550        4.47     13.9   Repairs                  6,660       5.36     16.7
    164        0.13      0.4   Cleaning                   164       0.13      0.4
                               Transport
  1,419        1.14      3.5   Tires                    2,029       1.63      5.1
 26,050       20.96     65.1 Total tractor variable    27,770      22.34     69.5

                             Tractor fixed costs
  7,079        5.70     17.7   Depreciation             7,079       5.70     17.7
    392        0.32      1.0   Licences                   392       0.32      1.0
  7,471        6.02     18.7 Total tractor fixed        7,471       6.02     18.7

 33,521       26.98     83.8 Tractor total             35,241      28.36     88.2

                             Trailer variable costs
                               Repairs
                               Cleaning
                               Transport
                               Tires
                             Total trailer variable

                             Trailer fixed costs
                               Depreciation
                               Licences
                             Total trailer fixed

                             Trailer total

 33,521       26.98     83.8 Total vehicle costs       35,241      28.36     88.2

  1,765        1.42      4.4 Insurance costs            1,836       1.48      4.6
  8,237        6.63     20.6 Admin. and interest        8,567       6.89     21.4
  9,430        7.59     23.6 Pickup and delivery        9,430       7.59     23.6
  5,884        4.73     14.7 Profit                     6,119       4.92     15.3
 58,837       47.35    147.1 Total operating cost      61,193      49.24    153.1


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.    Annual distance travelled --      24,856  mi.            *
*              Gross vehicle weight      --      29,762 lbs.            *
*              Average payload           --      11,762 lbs.            *
*              Estimated annual quantity --       2,352 tons            *
*                                                                       *
*        B.    Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*        P a v e d   r o a d s             G r a v e l   r o a d s      *
*                                                                       *
*               236.7     Total Operating Cost    246.4                 *
*************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)           Newfoundland

Commodity -- Dry Freight                   Annual distance --  80000 km.

A.   Vehicle Utilization                    Paved Road       Gravel Road
     Gross Vehicle Weight                    13500 kg.         13500 kg.
     Average Payload                          5335 kg.          5335 kg.
     Estimated Annual Quantity             4268 tonnes       4268 tonnes
     Trip Running Time                        3.1 hrs.          3.1 hrs.
     Annual Running Hours                    2486 hrs.         2486 hrs.

B.   Driver Costs
     Load - unload time cost                       $ 0               $ 0
     Distance wage                                 $ 0               $ 0
     Hourly wage                               $ 17573           $ 17573
     Wage burden                                $ 6558            $ 6558

C.   Total Operating Costs
   Paved Roads                                    Gravel Roads

             Cost                                              Cost
              per   Cost                                        per   Cost
   Total  Running    per                             Total  Running    per
    Cost     Hour    km.                              Cost     Hour    km.
       $        $                                        $        $
                         Tractor variable costs
  24,131     9.71   30.2    Driver                  24,131     9.71   30.2
  13,704     5.51   17.1    Fuel                    13,704     5.51   17.1
  11,101     4.47   13.9    Repairs                 13,321     5.36   16.7
     328     0.13    0.4    Cleaning                   328     0.13    0.4
                           Transport
   2,838     1.14    3.5    Tires                    4,058     1.63    5.1
  52,102    20.96   65.1  Total tractor variable    55,542    22.34   69.5

                         Tractor fixed costs
   7,079     2.85    8.8    Depreciation             7,079     2.85    8.8
     392     0.16    0.5    Licences                   392     0.16    0.5
   7,471     3.01    9.3  Total tractor fixed        7,471     3.01    9.3

  59,573    23.97   74.4  Tractor total             63,013    25.35   78.8

                         Trailer variable costs
                           Repairs
                           Cleaning
                           Transport
                           Tires
                         Total trailer variable

                         Trailer fixed costs
                           Depreciation
                           Licences
                         Total trailer fixed

                         Trailer total

  59,573    23.97   74.4  Total vehicle costs       63,013    25.35   78.8

   3,223     1.30    4.0  Insurance costs            3,365     1.35    4.2
  15,042     6.05   18.8  Admin. and interest       15,701     6.32   19.6
  18,859     7.59   23.6  Pickup and delivery       18,859     7.59   23.6
  10,744     4.32   13.4  Profit                    11,215     4.51   14.0
 107,441    43.23  134.2  Total operating cost     112,153    45.12  140.2


************************************************************************
*        Imperial Equivalent Summary                                   *
*                                                                      *
*        A.   Annual distance travelled --     49,712  mi.             *
*             Gross vehicle weight      --     29,762 lbs.             *
*             Average payload           --     11,762 lbs.             *
*             Estimated annual quantity --      4,705 tons             *
*                                                                      *
*        B.   Total Operating Cost per mile (cents/mile)               *
*                                                                      *
*        Paved roads                      Gravel roads                 *
*                                                                      *
*                216.0     Total Operating Cost   225.6                *
************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Newfoundland

Commodity -- Dry Freight Annual distance -- 120000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5335 kg. | 5335 kg. |
| | Estimated Annual Quantity | 6402 tonnes | 6402 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 26359 | $ 26359 |
| | Wage burden | $ 9837 | $ 9837 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 36,196 | 9.71 | 30.2 | Driver | 36,196 | 9.71 | 30.2 |
| 20,557 | 5.51 | 17.1 | Fuel | 20,557 | 5.51 | 17.1 |
| 16,651 | 4.47 | 13.9 | Repairs | 19,981 | 5.36 | 16.7 |
| 492 | 0.13 | 0.4 | Cleaning | 492 | 0.13 | 0.4 |
| | | | Transport | | | |
| 4,257 | 1.14 | 3.5 | Tires | 6,087 | 1.63 | 5.1 |
| 78,153 | 20.96 | 65.1 | Total tractor variable | 83,313 | 22.34 | 69.5 |
| | | | Tractor fixed costs | | | |
| 7,079 | 1.90 | 5.9 | Depreciation | 7,079 | 1.90 | 5.9 |
| 392 | 0.11 | 0.3 | Licences | 392 | 0.11 | 0.3 |
| 7,471 | 2.01 | 6.2 | Total tractor fixed | 7,471 | 2.01 | 6.2 |
| 85,624 | 22.97 | 71.3 | Tractor total | 90,784 | 24.35 | 75.7 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 85,624 | 22.97 | 71.3 | Total vehicle costs | 90,784 | 24.35 | 75.7 |
| 4,681 | 1.26 | 3.9 | Insurance costs | 4,893 | 1.31 | 4.1 |
| 21,846 | 5.86 | 18.2 | Admin. and interest | 22,836 | 6.12 | 19.0 |
| 28,289 | 7.59 | 23.6 | Pickup and delivery | 28,289 | 7.59 | 23.6 |
| 15,604 | 4.19 | 13.0 | Profit | 16,311 | 4.37 | 13.6 |
| 156,044 | 41.87 | 130.0 | Total operating cost | 163,113 | 43.74 | 136.0 |

Imperial Equivalent Summary

| A. | | | |
|---|---|---|---|
| | Annual distance travelled | -- | 74,568 mi. |
| | Gross vehicle weight | -- | 29,762 lbs. |
| | Average payload | -- | 11,762 lbs. |
| | Estimated annual quantity | -- | 7,057 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 209.2 | Total Operating Cost | 218.9 |

Configuration -- 2 axle straight truck (gasoline) Yukon

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 15000 kg. | 15000 kg. |
| | Average Payload | 5900 kg. | 5900 kg. |
| | Estimated Annual Quantity | 2360 tonnes | 2360 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 20841 | $ 20841 |
| | Wage burden | $ 10483 | $ 10483 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 31.324 | 25.20 | 78.3 | Driver | 31.324 | 25.20 | 78.3 |
| 6,618 | 5.33 | 16.5 | Fuel | 6,618 | 5.33 | 16.5 |
| 5,667 | 4.56 | 14.2 | Repairs | 6,801 | 5.47 | 17.0 |
| 191 | 0.15 | 0.5 | Cleaning | 191 | 0.15 | 0.5 |
| | | | Transport | | | |
| 1,724 | 1.39 | 4.3 | Tires | 2,466 | 1.98 | 6.2 |
| 45,524 | 36.63 | 113.8 | Total tractor variable | 47,400 | 38.13 | 118.5 |
| | | | Tractor fixed costs | | | |
| 6,320 | 5.09 | 15.8 | Depreciation | 6,320 | 5.09 | 15.8 |
| 400 | 0.32 | 1.0 | Licences | 400 | 0.32 | 1.0 |
| 6,720 | 5.41 | 16.8 | Total tractor fixed | 6,720 | 5.41 | 16.8 |
| 52,244 | 42.04 | 130.6 | Tractor total | 54,120 | 43.54 | 135.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 52,244 | 42.04 | 130.6 | Total vehicle costs | 54,120 | 43.54 | 135.3 |
| 3,164 | 2.55 | 7.9 | Insurance costs | 3,241 | 2.61 | 8.1 |
| 14,764 | 11.88 | 36.9 | Admin. and interest | 15,123 | 12.17 | 37.8 |
| 24,736 | 19.90 | 61.8 | Pickup and delivery | 24,736 | 19.90 | 61.8 |
| 10,545 | 8.49 | 26.4 | Profit | 10,802 | 8.69 | 27.0 |
| 105,453 | 84.86 | 263.6 | Total operating cost | 108,022 | 86.91 | 270.0 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 33,069 lbs.
Average payload -- 13,007 lbs.
Estimated annual quantity -- 2,601 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 424.2 | Total Operating Cost | 434.5 |

```
Configuration -- 2 axle straight truck (gasoline)                  Yukon

Commodity -- Dry Freight                    Annual distance --  80000 km.

A.   Vehicle Utilization                     Paved Road       Gravel Road
     Gross Vehicle Weight                     15000 kg.         15000 kg.
     Average Payload                           5900 kg.          5900 kg.
     Estimated Annual Quantity              4720 tonnes       4720 tonnes
     Trip Running Time                          3.1 hrs.          3.1 hrs.
     Annual Running Hours                      2486 hrs.         2486 hrs.

B.   Driver Costs
     Load - unload time cost                        $ 0               $ 0
     Distance wage                                  $ 0               $ 0
     Hourly wage                                $ 41683           $ 41683
     Wage burden                                $ 20965           $ 20965

C.   Total Operating Costs
   P a v e d   R o a d s                         G r a v e l   R o a d s

            Cost                                                Cost
             per    Cost                                         per   Cost
  Total  Running     per                                Total Running   per
   Cost     Hour     km.                                 Cost    Hour   km.
      $        $                                            $       $
                         Tractor variable costs
 62,648    25.20    78.3   Driver                      62,648   25.20  78.3
 13,237     5.33    16.5   Fuel                        13,237    5.33  16.5
 11,334     4.56    14.2   Repairs                     13,601    5.47  17.0
    383     0.15     0.5   Cleaning                       383    0.15   0.5
                           Transport
  3,449     1.39     4.3   Tires                        4,932    1.98   6.2
 91,051    36.63   113.8 Total tractor variable        94,801   38.13 118.5

                         Tractor fixed costs
  6,320     2.54     7.9   Depreciation                 6,320    2.54   7.9
    400     0.16     0.5   Licences                       400    0.16   0.5
  6,720     2.70     8.4 Total tractor fixed            6,720    2.70   8.4

 97,771    39.33   122.2 Tractor total                101,521   40.83 126.9

                         Trailer variable costs
                           Repairs
                           Cleaning
                           Transport
                           Tires
                         Total trailer variable

                         Trailer fixed costs
                           Depreciation
                           Licences
                         Total trailer fixed

                         Trailer total

 97,771    39.33   122.2 Total vehicle costs          101,521   40.83 126.9

  6,051     2.43     7.6 Insurance costs              6,205    2.50   7.8
 28,238    11.36    35.3 Admin. and interest         28,957   11.65  36.2
 49,472    19.90    61.8 Pickup and delivery         49,472   19.90  61.8
 20,170     8.11    25.2 Profit                      20,684    8.32  25.9
201,702    81.13   252.1 Total operating cost       206,839   83.20 258.6


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.   Annual distance travelled --     49,712  mi.              *
*             Gross vehicle weight      --     33,069 lbs.              *
*             Average payload           --     13,007 lbs.              *
*             Estimated annual quantity --      5,203 tons              *
*                                                                       *
*        B.   Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*        P a v e d   r o a d s           G r a v e l   r o a d s        *
*                                                                       *
*                405.7     Total Operating Cost    416.2                *
*************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                      Yukon

Commodity -- Dry Freight                       Annual distance -- 120000 km.

A.    Vehicle Utilization                        Paved Road       Gravel Road
      Gross Vehicle Weight                       15000 kg.         15000 kg.
      Average Payload                             5900 kg.          5900 kg.
      Estimated Annual Quantity                 7080 tonnes       7080 tonnes
      Trip Running Time                            3.1 hrs.          3.1 hrs.
      Annual Running Hours                        3728 hrs.         3728 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 0               $ 0
      Distance wage                                   $ 0               $ 0
      Hourly wage                                 $ 62524           $ 62524
      Wage burden                                 $ 31448           $ 31448

C.    Total Operating Costs
   Paved Roads                                       Gravel Roads

            Cost                                                Cost
             per     Cost                                        per     Cost
  Total  Running      per                             Total  Running      per
   Cost     Hour      km.                              Cost     Hour      km.
      $        $                                          $        $
                           Tractor variable costs
 93,972    25.20     78.3    Driver                  93,972    25.20     78.3
 19,855     5.33     16.5    Fuel                    19,855     5.33     16.5
 17,002     4.56     14.2    Repairs                 20,402     5.47     17.0
    574     0.15      0.5    Cleaning                   574     0.15      0.5
                             Transport
  5,173     1.39      4.3    Tires                    7,397     1.98      6.2
136,576    36.63    113.8  Total tractor variable   142,200    38.13    118.5

                           Tractor fixed costs
  6,320     1.70      5.3    Depreciation             6,320     1.70      5.3
    400     0.11      0.3    Licences                   400     0.11      0.3
  6,720     1.81      5.6  Total tractor fixed        6,720     1.81      5.6

143,296    38.44    119.4  Tractor total            148,920    39.94    124.1

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

143,296    38.44    119.4  Total vehicle costs      148,920    39.94    124.1

  8,938     2.40      7.4  Insurance costs            9,170     2.46      7.6
 41,713    11.19     34.8  Admin. and interest       42,792    11.48     35.7
 74,207    19.90     61.8  Pickup and delivery       74,207    19.90     61.8
 29,795     7.99     24.8  Profit                    30,565     8.20     25.5
297,949    79.92    248.2  Total operating cost     305,654    81.98    254.7


*****************************************************************************
*         Imperial Equivalent Summary                                       *
*                                                                           *
*         A.    Annual distance travelled --      74,568  mi.               *
*               Gross vehicle weight      --      33,069 lbs.               *
*               Average payload           --      13,007 lbs.               *
*               Estimated annual quantity --       7,804 tons               *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         Paved roads                       Gravel roads                    *
*                                                                           *
*                  399.4    Total Operating Cost    409.9                   *
*****************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) N.W.T.

Commodity -- Dry Freight Annual distance -- 40000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 12000 kg. | 12000 kg. |
| Average Payload | 5435 kg. | 5435 kg. |
| Estimated Annual Quantity | 2174 tonnes | 2174 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 0 | $ 0 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 17821 | $ 17821 |
| Wage burden | $ 8953 | $ 8953 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 26,774 | 21.54 | 66.9 | Driver | 26,774 | 21.54 | 66.9 |
| 6,988 | 5.62 | 17.5 | Fuel | 6,988 | 5.62 | 17.5 |
| 5,369 | 4.32 | 13.4 | Repairs | 6,443 | 5.18 | 16.1 |
| 164 | 0.13 | 0.4 | Cleaning | 164 | 0.13 | 0.4 |
| | | | Transport | | | |
| 1,724 | 1.39 | 4.3 | Tires | 2,466 | 1.98 | 6.2 |
| 41,019 | 33.00 | 102.5 | Total tractor variable | 42,835 | 34.45 | 107.1 |
| | | | Tractor fixed costs | | | |
| 6,320 | 5.09 | 15.8 | Depreciation | 6,320 | 5.09 | 15.8 |
| 211 | 0.17 | 0.5 | Licences | 211 | 0.17 | 0.5 |
| 6,531 | 5.26 | 16.3 | Total tractor fixed | 6,531 | 5.26 | 16.3 |
| 47,550 | 38.26 | 118.8 | Tractor total | 49,366 | 39.71 | 123.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 47,550 | 38.26 | 118.8 | Total vehicle costs | 49,366 | 39.71 | 123.4 |
| 2,755 | 2.22 | 6.9 | Insurance costs | 2,829 | 2.28 | 7.1 |
| 12,856 | 10.34 | 32.1 | Admin. and interest | 13,204 | 10.62 | 33.0 |
| 19,484 | 15.68 | 48.7 | Pickup and delivery | 19,484 | 15.68 | 48.7 |
| 9,183 | 7.39 | 23.0 | Profit | 9,431 | 7.59 | 23.6 |
| 91,828 | 73.89 | 229.5 | Total operating cost | 94,314 | 75.88 | 235.8 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 26,455 lbs.
Average payload -- 11,982 lbs.
Estimated annual quantity -- 2,396 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 369.3 | Total Operating Cost | 379.5 |

```
Configuration -- 2 axle straight truck (gasoline)                    N.W.T.

Commodity -- Dry Freight                   Annual distance --  80000 km.

A.    Vehicle Utilization                         Paved Road      Gravel Road
      Gross Vehicle Weight                        12000 kg.       12000 kg.
      Average Payload                              5435 kg.        5435 kg.
      Estimated Annual Quantity                  4348 tonnes     4348 tonnes
      Trip Running Time                            3.1 hrs.        3.1 hrs.
      Annual Running Hours                        2486 hrs.       2486 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 0             $ 0
      Distance wage                                    $ 0             $ 0
      Hourly wage                                  $ 35643         $ 35643
      Wage burden                                  $ 17907         $ 17907

C.    Total Operating Costs
    Paved Roads                                        Gravel Roads

             Cost                                                  Cost
              per     Cost                                          per     Cost
  Total   Running      per                             Total    Running      per
   Cost      Hour      km.                              Cost       Hour      km.
      $         $                                          $          $

                           Tractor variable costs
 53,550     21.54     66.9   Driver                   53,550      21.54     66.9
 13,975      5.62     17.5   Fuel                     13,975       5.62     17.5
 10,738      4.32     13.4   Repairs                  12,885       5.18     16.1
    328      0.13      0.4   Cleaning                    328       0.13      0.4
                             Transport
  3,449      1.39      4.3   Tires                     4,932       1.98      6.2
 82,040     33.00    102.5 Total tractor variable     85.670      34.45    107.1

                           Tractor fixed costs
  6,320      2.54      7.9   Depreciation              6,320       2.54      7.9
    211      0.08      0.3   Licences                    211       0.08      0.3
  6,531      2.62      8.2 Total tractor fixed         6,531       2.62      8.2

 88,571     35.62    110.7 Tractor total              92,201      37.07    115.3

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

 88,571     35.62    110.7 Total vehicle costs        92,201      37.07    115.3

  5,241      2.11      6.6 Insurance costs             5,391       2.17      6.7
 24,460      9.84     30.6 Admin. and interest        25,156      10.12     31.4
 38,969     15.68     48.7 Pickup and delivery        38,969      15.68     48.7
 17,471      7.03     21.8 Profit                     17,969       7.23     22.5
174,712     70.28    218.4 Total operating cost      179,686      72.27    224.6


*****************************************************************************
*        Imperial Equivalent Summary                                        *
*                                                                           *
*        A.   Annual distance travelled --      49,712  mi.                 *
*             Gross vehicle weight      --      26,455 lbs.                 *
*             Average payload           --      11,982 lbs.                 *
*             Estimated annual quantity --       4,793 tons                 *
*                                                                           *
*        B.   Total Operating Cost per mile (cents/mile)                    *
*                                                                           *
*        Paved roads                          Gravel roads                  *
*                                                                           *
*                351.5     Total Operating Cost    361.4                    *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                        N.W.T.

Commodity -- Dry Freight                       Annual distance -- 120000 km.

A.    Vehicle Utilization                       Paved Road         Gravel Road
      Gross Vehicle Weight                      12000 kg.           12000 kg.
      Average Payload                            5435 kg.            5435 kg.
      Estimated Annual Quantity                6522 tonnes         6522 tonnes
      Trip Running Time                           3.1 hrs.            3.1 hrs.
      Annual Running Hours                       3728 hrs.           3728 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 0                 $ 0
      Distance wage                                   $ 0                 $ 0
      Hourly wage                                 $ 53464             $ 53464
      Wage burden                                 $ 26860             $ 26860

C.    Total Operating Costs
  Paved Roads                                                   Gravel Roads

             Cost                                                     Cost
              per     Cost                                             per     Cost
  Total   Running      per                                 Total   Running      per
   Cost      Hour      km.                                  Cost      Hour      km.
      $         $                                              $         $
                            Tractor variable costs
 80,324     21.54     66.9    Driver                      80,324     21.54     66.9
 20,963      5.62     17.5    Fuel                        20,963      5.62     17.5
 16,107      4.32     13.4    Repairs                     19,328      5.18     16.1
    492      0.13      0.4    Cleaning                       492      0.13      0.4
                              Transport
  5,173      1.39      4.3    Tires                        7,397      1.98      6.2
123,059     33.00    102.5  Total tractor variable       128,504     34.45    107.1

                            Tractor fixed costs
  6,320      1.70      5.3    Depreciation                 6,320      1.70      5.3
    211      0.06      0.2    Licences                       211      0.06      0.2
  6,531      1.76      5.5  Total tractor fixed            6,531      1.76      5.5

129,590     34.76    108.0  Tractor total                135,035     36.21    112.6

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

129,590     34.76    108.0  Total vehicle costs          135,035     36.21    112.6

  7,728      2.07      6.4  Insurance costs                7,952      2.13      6.6
 36,063      9.67     30.1  Admin. and interest           37,107      9.95     30.9
 58,453     15.68     48.7  Pickup and delivery           58,453     15.68     48.7
 25,759      6.91     21.5  Profit                        26,505      7.11     22.1
257,593     69.09    214.7  Total operating cost         265,052     71.08    220.9


*****************************************************************************
*           Imperial Equivalent Summary                                     *
*                                                                           *
*           A.    Annual distance travelled --     74,568  mi.              *
*                 Gross vehicle weight      --     26,455 lbs.              *
*                 Average payload           --     11,982 lbs.              *
*                 Estimated annual quantity --      7,189 tons              *
*                                                                           *
*           B.    Total Operating Cost per mile (cents/mile)                *
*                                                                           *
*           Paved roads                      Gravel roads                   *
*                                                                           *
*                  345.5     Total Operating Cost    355.5                  *
*****************************************************************************
```

2 AXLE TRUCK

DIESEL

DRY FREIGHT

```
Configuration -- 2 axle straight truck (diesel)              British Columbia

Commodity -- Dry Freight                           Annual distance --  40000 km.

A.    Vehicle Utilization                            Paved Road        Gravel Road
      Gross Vehicle Weight                           14600 kg.         14600 kg.
      Average Payload                                 5900 kg.          5900 kg.
      Estimated Annual Quantity                    2360 tonnes       2360 tonnes
      Trip Running Time                               3.1 hrs.          3.1 hrs.
      Annual Running Hours                           1243 hrs.         1243 hrs.

B.    Driver Costs
      Load - unload time cost                            $ 0               $ 0
      Distance wage                                      $ 0               $ 0
      Hourly wage                                    $ 20083           $ 20083
      Wage burden                                    $ 10101           $ 10101

C.    Total Operating Costs
   Paved Roads                                              Gravel Roads

            Cost                                                    Cost
             per     Cost                                            per      Cost
  Total  Running      per                                Total   Running       per
   Cost     Hour      km.                                 Cost      Hour       km.
      $        $                                             $         $
                           Tractor variable costs
 30,184    24.29     75.5    Driver                     30,184     24.29      75.5
  4,310     3.47     10.8    Fuel                        4,310      3.47      10.8
  5,608     4.51     14.0    Repairs                     6,730      5.42      16.8
     95     0.08      0.2    Cleaning                       95      0.08       0.2
                             Transport
  1,541     1.24      3.9    Tires                       2,204      1.77       5.5
 41,738    33.59    104.4  Total tractor variable       43,523     35.03     108.8

                           Tractor fixed costs
  7,525     6.05     18.8    Depreciation                7,525      6.05      18.8
    406     0.33      1.0    Licences                      406      0.33       1.0
  7,931     6.38     19.8  Total tractor fixed           7,931      6.38      19.8

 49,669    39.97    124.2  Tractor total                51,454     41.41     128.6

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

 49,669    39.97    124.2  Total vehicle costs          51,454     41.41     128.6

  3,021     2.43      7.6  Insurance costs               3,094      2.49       7.7
 14,097    11.34     35.2  Admin. and interest          14,439     11.62      36.1
 23,836    19.18     59.6  Pickup and delivery          23,836     19.18      59.6
 10,069     8.10     25.2  Profit                       10,314      8.30      25.8
100,692    81.02    251.8  Total operating cost        103,137     83.00     257.8


*************************************************************************
*         Imperial Equivalent Summary                                   *
*                                                                       *
*        A.   Annual distance travelled --     24,856  mi.              *
*             Gross vehicle weight      --     32,187 lbs.              *
*             Average payload           --     13,007 lbs.              *
*             Estimated annual quantity --      2,601 tons              *
*                                                                       *
*        B.   Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*        Paved roads                      Gravel roads                  *
*                                                                       *
*                405.2    Total Operating Cost    414.9                 *
*************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)          British Columbia

Commodity -- Dry Freight                     Annual distance --  80000 km.

A.    Vehicle Utilization                        Paved Road        Gravel Road
      Gross Vehicle Weight                       14600 kg.          14600 kg.
      Average Payload                             5900 kg.           5900 kg.
      Estimated Annual Quantity                 4720 tonnes       4720 tonnes
      Trip Running Time                            3.1 hrs.           3.1 hrs.
      Annual Running Hours                        2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 0                $ 0
      Distance wage                                  $ 0                $ 0
      Hourly wage                                $ 40167            $ 40167
      Wage burden                                $ 20203            $ 20203

C.    Total Operating Costs
    P a v e d  R o a d s                           G r a v e l  R o a d s

             Cost                                                Cost
              per      Cost                                       per     Cost
  Total    Running      per                           Total    Running     per
   Cost       Hour      km.                            Cost       Hour     km.
      $          $                                        $          $
                               Tractor variable costs
 60,370      24.29     75.5      Driver              60,370      24.29    75.5
  8,619       3.47     10.8      Fuel                 8,619       3.47    10.8
 11,217       4.51     14.0      Repairs             13,460       5.42    16.8
    190       0.08      0.2      Cleaning               190       0.08     0.2
                                 Transport
  3,082       1.24      3.9      Tires                4,407       1.77     5.5
 83,478      33.59    104.4    Total tractor variable 87,046     35.03   108.8

                               Tractor fixed costs
  7,525       3.03      9.4      Depreciation         7,525       3.03     9.4
    406       0.16      0.5      Licences               406       0.16     0.5
  7,931       3.19      9.9    Total tractor fixed    7,931       3.19     9.9

 91,409      36.78    114.3    Tractor total         94,977      38.22   118.7

                               Trailer variable costs
                                 Repairs
                                 Cleaning
                                 Transport
                                 Tires
                               Total trailer variable

                               Trailer fixed costs
                                 Depreciation
                                 Licences
                               Total trailer fixed

                               Trailer total

 91,409      36.78    114.3    Total vehicle costs   94,977      38.22   118.7

  5,716       2.30      7.1    Insurance costs        5,862       2.36     7.3
 26,673      10.73     33.3    Admin. and interest   27,358      11.01    34.2
 47,672      19.18     59.6    Pickup and delivery   47,672      19.18    59.6
 19,052       7.67     23.8    Profit                19,541       7.86    24.4
190,522      76.66    238.1    Total operating cost 195,410      78.63   244.2


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.    Annual distance travelled --      49,712  mi.            *
*              Gross vehicle weight      --      32,187 lbs.            *
*              Average payload           --      13,007 lbs.            *
*              Estimated annual quantity --       5,203 tons            *
*                                                                       *
*        B.    Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*        P a v e d  r o a d s          G r a v e l  r o a d s           *
*                                                                       *
*                383.2     Total Operating Cost    393.0                *
*************************************************************************
```

Configuration -- 2 axle straight truck (diesel) British Columbia

Commodity -- Dry Freight Annual distance -- 120000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| Average Payload | 5900 kg. | 5900 kg. |
| Estimated Annual Quantity | 7080 tonnes | 7080 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 3728 hrs. | 3728 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 0 | $ 0 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 60250 | $ 60250 |
| Wage burden | $ 30304 | $ 30304 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 90,554 | 24.29 | 75.5 | Driver | 90,554 | 24.29 | 75.5 |
| 12,929 | 3.47 | 10.8 | Fuel | 12,929 | 3.47 | 10.8 |
| 16,825 | 4.51 | 14.0 | Repairs | 20,190 | 5.42 | 16.8 |
| 285 | 0.08 | 0.2 | Cleaning | 285 | 0.08 | 0.2 |
| | | | Transport | | | |
| 4,623 | 1.24 | 3.9 | Tires | 6,611 | 1.77 | 5.5 |
| 125,216 | 33.59 | 104.4 | Total tractor variable | 130,569 | 35.03 | 108.8 |
| | | | Tractor fixed costs | | | |
| 7,525 | 2.02 | 6.3 | Depreciation | 7,525 | 2.02 | 6.3 |
| 406 | 0.11 | 0.3 | Licences | 406 | 0.11 | 0.3 |
| 7,931 | 2.13 | 6.6 | Total tractor fixed | 7,931 | 2.13 | 6.6 |
| 133,147 | 35.72 | 111.0 | Tractor total | 138,500 | 37.16 | 115.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 133,147 | 35.72 | 111.0 | Total vehicle costs | 138,500 | 37.16 | 115.4 |
| 8,411 | 2.26 | 7.0 | Insurance costs | 8,630 | 2.31 | 7.2 |
| 39,249 | 10.53 | 32.7 | Admin. and interest | 40,276 | 10.80 | 33.6 |
| 71,508 | 19.18 | 59.6 | Pickup and delivery | 71,508 | 19.18 | 59.6 |
| 28,035 | 7.52 | 23.4 | Profit | 28,768 | 7.72 | 24.0 |
| 280,350 | 75.21 | 233.7 | Total operating cost | 287,682 | 77.17 | 239.8 |

## Imperial Equivalent Summary

| A. | |
|---|---|
| Annual distance travelled | 74,568 mi. |
| Gross vehicle weight | 32,187 lbs. |
| Average payload | 13,007 lbs. |
| Estimated annual quantity | 7,804 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 376.1 | Total Operating Cost | 385.9 |

Configuration -- 2 axle straight truck (diesel) Alberta

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 2534 tonnes | 2534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 18169 | $ 18169 |
| | Wage burden | $ 9918 | $ 9918 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 28,087 | 22.60 | 70.2 | Driver | 28.087 | 22.60 | 70.2 |
| 3,369 | 2.71 | 8.4 | Fuel | 3.369 | 2.71 | 8.4 |
| 4,574 | 3.68 | 11.4 | Repairs | 5,488 | 4.42 | 13.7 |
| 164 | 0.13 | 0.4 | Cleaning | 164 | 0.13 | 0.4 |
| | | | Transport | | | |
| 1,490 | 1.20 | 3.7 | Tires | 2.130 | 1.71 | 5.3 |
| 37,684 | 30.32 | 94.1 | Total tractor variable | 39,238 | 31.57 | 98.0 |
| | | | Tractor fixed costs | | | |
| 7,033 | 5.66 | 17.6 | Depreciation | 7.033 | 5.66 | 17.6 |
| 402 | 0.32 | 1.0 | Licences | 402 | 0.32 | 1.0 |
| 7,435 | 5.98 | 18.6 | Total tractor fixed | 7,435 | 5.98 | 18.6 |
| 45,119 | 36.30 | 112.7 | Tractor total | 46.673 | 37.55 | 116.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 45,119 | 36.30 | 112.7 | Total vehicle costs | 46,673 | 37.55 | 116.6 |
| 2,806 | 2.26 | 7.0 | Insurance costs | 2,870 | 2.31 | 7.2 |
| 13,093 | 10.54 | 32.7 | Admin. and interest | 13,392 | 10.78 | 33.5 |
| 23,154 | 18.63 | 57.9 | Pickup and delivery | 23,154 | 18.63 | 57.9 |
| 9,352 | 7.53 | 23.4 | Profit | 9,565 | 7.70 | 23.9 |
| 93,524 | 75.26 | 233.7 | Total operating cost | 95,654 | 76.97 | 239.1 |

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Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 36,155 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 2,793 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 376.1 | Total Operating Cost | 384.8 |

***************************************************************

```
Configuration -- 2 axle straight truck (diesel)                      Alberta

Commodity -- Dry Freight                        Annual distance --  80000 km.

A.    Vehicle Utilization                       Paved Road        Gravel Road
      Gross Vehicle Weight                      16400 kg.          16400 kg.
      Average Payload                            6335 kg.           6335 kg.
      Estimated Annual Quantity                5068 tonnes        5068 tonnes
      Trip Running Time                           3.1 hrs.           3.1 hrs.
      Annual Running Hours                       2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 0                $ 0
      Distance wage                                  $ 0                $ 0
      Hourly wage                                $ 36339            $ 36339
      Wage burden                                $ 19835            $ 19835

C.    Total Operating Costs
   Paved Roads                                         Gravel Roads

               Cost                                                  Cost
                per    Cost                                           per    Cost
  Total     Running     per                                 Total  Running    per
   Cost        Hour     km.                                  Cost     Hour    km.
     $           $                                             $        $
                           Tractor variable costs
 56,174       22.60    70.2   Driver                       56,174    22.60   70.2
  6,739        2.71     8.4   Fuel                          6,739     2.71    8.4
  9,147        3.68    11.4   Repairs                      10,976     4.42   13.7
    328        0.13     0.4   Cleaning                        328     0.13    0.4
                              Transport
  2,980        1.20     3.7   Tires                         4,261     1.71    5.3
 75,368       30.32    94.1 Total tractor variable         78,478    31.57   98.0

                           Tractor fixed costs
  7,033        2.83     8.8   Depreciation                  7,033     2.83    8.8
    402        0.16     0.5   Licences                        402     0.16    0.5
  7,435        2.99     9.3 Total tractor fixed             7,435     2.99    9.3

 82,803       33.31   103.4 Tractor total                  85,913    34.56  107.3

                           Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                           Total trailer variable

                           Trailer fixed costs
                              Depreciation
                              Licences
                           Total trailer fixed

                           Trailer total

 82,803       33.31   103.4 Total vehicle costs            85,913    34.56  107.3

  5,306        2.13     6.6 Insurance costs                 5,434     2.19    6.8
 24,761        9.96    31.0 Admin. and interest            25,358    10.20   31.7
 46,309       18.63    57.9 Pickup and delivery            46,309    18.63   57.9
 17,686        7.12    22.1 Profit                         18,113     7.29   22.6
176,865       71.15   221.0 Total operating cost          181,127    72.87  226.3


**************************************************************************
*          Imperial Equivalent Summary                                   *
*                                                                        *
*          A.    Annual distance travelled --      49,712  mi.           *
*                Gross vehicle weight      --      36,155 lbs.           *
*                Average payload           --      13,966 lbs.           *
*                Estimated annual quantity --       5,586 tons           *
*                                                                        *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                        *
*          Paved roads                      Gravel roads                 *
*                                                                        *
*                 355.7     Total Operating Cost    364.2                *
**************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Alberta

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 7602 tonnes | 7602 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 54508 | $ 54508 |
| | Wage burden | $ 29753 | $ 29753 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 84,261 | 22.60 | 70.2 | Driver | 84,261 | 22.60 | 70.2 |
| 10,108 | 2.71 | 8.4 | Fuel | 10,108 | 2.71 | 8.4 |
| 13,721 | 3.68 | 11.4 | Repairs | 16,465 | 4.42 | 13.7 |
| 492 | 0.13 | 0.4 | Cleaning | 492 | 0.13 | 0.4 |
| | | | Transport | | | |
| 4,469 | 1.20 | 3.7 | Tires | 6,391 | 1.71 | 5.3 |
| 113,051 | 30.32 | 94.1 | Total tractor variable | 117,717 | 31.57 | 98.0 |
| | | | Tractor fixed costs | | | |
| 7,033 | 1.89 | 5.9 | Depreciation | 7,033 | 1.89 | 5.9 |
| 402 | 0.11 | 0.3 | Licences | 402 | 0.11 | 0.3 |
| 7,435 | 2.00 | 6.2 | Total tractor fixed | 7,435 | 2.00 | 6.2 |
| 120,486 | 32.32 | 100.3 | Tractor total | 125,152 | 33.57 | 104.2 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 120,486 | 32.32 | 100.3 | Total vehicle costs | 125,152 | 33.57 | 104.2 |
| 7,806 | 2.09 | 6.5 | Insurance costs | 7,998 | 2.15 | 6.7 |
| 36,429 | 9.77 | 30.4 | Admin. and interest | 37,323 | 10.01 | 31.1 |
| 69,463 | 18.63 | 57.9 | Pickup and delivery | 69,463 | 18.63 | 57.9 |
| 26,020 | 6.98 | 21.7 | Profit | 26,660 | 7.15 | 22.2 |
| 260,204 | 69.79 | 216.8 | Total operating cost | 266,596 | 71.51 | 222.1 |

**Imperial Equivalent Summary**

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 74,568 mi. |
| | Gross vehicle weight -- | 36,155 lbs. |
| | Average payload -- | 13,966 lbs. |
| | Estimated annual quantity -- | 8,380 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 348.9 | Total Operating Cost | 357.4 |

Configuration -- 2 axle straight truck (diesel) Saskatchewan

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5445 kg. | 5445 kg. |
| | Estimated Annual Quantity | 2178 tonnes | 2178 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 16715 | $ 16715 |
| | Wage burden | $ 7005 | $ 7005 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 23,720 | 19.09 | 59.3 | Driver | 23,720 | 19.09 | 59.3 |
| 3,369 | 2.71 | 8.4 | Fuel | 3,369 | 2.71 | 8.4 |
| 3,778 | 3.04 | 9.4 | Repairs | 4,534 | 3.65 | 11.3 |
| 171 | 0.14 | 0.4 | Cleaning | 171 | 0.14 | 0.4 |
| | | | Transport | | | |
| 1,478 | 1.19 | 3.7 | Tires | 2,114 | 1.70 | 5.3 |
| 32,516 | 26.17 | 81.2 | Total tractor variable | 33,908 | 27.29 | 84.7 |
| | | | Tractor fixed costs | | | |
| 7,385 | 5.94 | 18.5 | Depreciation | 7,385 | 5.94 | 18.5 |
| 674 | 0.54 | 1.7 | Licences | 674 | 0.54 | 1.7 |
| 8,059 | 6.48 | 20.2 | Total tractor fixed | 8,059 | 6.48 | 20.2 |
| 40,575 | 32.65 | 101.4 | Tractor total | 41,967 | 33.77 | 104.9 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 40,575 | 32.65 | 101.4 | Total vehicle costs | 41,967 | 33.77 | 104.9 |
| 2,420 | 1.95 | 6.1 | Insurance costs | 2,477 | 1.99 | 6.2 |
| 11,293 | 9.09 | 28.2 | Admin. and interest | 11,560 | 9.30 | 28.9 |
| 18,309 | 14.73 | 45.8 | Pickup and delivery | 18,309 | 14.73 | 45.8 |
| 8,066 | 6.49 | 20.2 | Profit | 8,257 | 6.64 | 20.6 |
| 80,663 | 64.91 | 201.7 | Total operating cost | 82,570 | 66.43 | 206.4 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 12,004 lbs.
Estimated annual quantity -- 2,401 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 324.6 | Total Operating Cost | 332.2 |

Configuration -- 2 axle straight truck (diesel) Saskatchewan

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5445 kg. | 5445 kg. |
| | Estimated Annual Quantity | 4356 tonnes | 4356 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 33431 | $ 33431 |
| | Wage burden | $ 14010 | $ 14010 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 47,441 | 19.09 | 59.3 | Driver | 47,441 | 19.09 | 59.3 |
| 6,739 | 2.71 | 8.4 | Fuel | 6,739 | 2.71 | 8.4 |
| 7,556 | 3.04 | 9.4 | Repairs | 9,067 | 3.65 | 11.3 |
| 342 | 0.14 | 0.4 | Cleaning | 342 | 0.14 | 0.4 |
| | | | Transport | | | |
| 2,956 | 1.19 | 3.7 | Tires | 4,227 | 1.70 | 5.3 |
| 65,034 | 26.17 | 81.2 | Total tractor variable | 67,816 | 27.29 | 84.7 |
| | | | Tractor fixed costs | | | |
| 7,385 | 2.97 | 9.2 | Depreciation | 7,385 | 2.97 | 9.2 |
| 674 | 0.27 | 0.8 | Licences | 674 | 0.27 | 0.8 |
| 8,059 | 3.24 | 10.0 | Total tractor fixed | 8,059 | 3.24 | 10.0 |
| 73,093 | 29.41 | 91.2 | Tractor total | 75,875 | 30.53 | 94.7 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 73,093 | 29.41 | 91.2 | Total vehicle costs | 75,875 | 30.53 | 94.7 |
| 4,509 | 1.81 | 5.6 | Insurance costs | 4,623 | 1.86 | 5.8 |
| 21,040 | 8.46 | 26.3 | Admin. and interest | 21,574 | 8.68 | 27.0 |
| 36,618 | 14.73 | 45.8 | Pickup and delivery | 36,618 | 14.73 | 45.8 |
| 15,029 | 6.05 | 18.8 | Profit | 15,410 | 6.20 | 19.3 |
| 150,289 | 60.46 | 187.7 | Total operating cost | 154,100 | 62.00 | 192.6 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 12,004 lbs.
Estimated annual quantity -- 4,802 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 302.1 | Total Operating Cost | 310.0 |

Configuration -- 2 axle straight truck (diesel) Saskatchewan

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 5445 kg. | 5445 kg. |
| | Estimated Annual Quantity | 6534 tonnes | 6534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 50146 | $ 50146 |
| | Wage burden | $ 21014 | $ 21014 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 71,160 | 19.09 | 59.3 | Driver | 71,160 | 19.09 | 59.3 |
| 10,108 | 2.71 | 8.4 | Fuel | 10,108 | 2.71 | 8.4 |
| 11,334 | 3.04 | 9.4 | Repairs | 13,601 | 3.65 | 11.3 |
| 513 | 0.14 | 0.4 | Cleaning | 513 | 0.14 | 0.4 |
| | | | Transport | | | |
| 4,434 | 1.19 | 3.7 | Tires | 6,341 | 1.70 | 5.3 |
| 97,549 | 26.17 | 81.2 | Total tractor variable | 101,723 | 27.29 | 84.7 |
| | | | Tractor fixed costs | | | |
| 7,385 | 1.98 | 6.2 | Depreciation | 7,385 | 1.98 | 6.2 |
| 674 | 0.18 | 0.6 | Licences | 674 | 0.18 | 0.6 |
| 8,059 | 2.16 | 6.8 | Total tractor fixed | 8,059 | 2.16 | 6.8 |
| 105,608 | 28.33 | 88.0 | Tractor total | 109,782 | 29.45 | 91.5 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 105,608 | 28.33 | 88.0 | Total vehicle costs | 109,782 | 29.45 | 91.5 |
| 6,597 | 1.77 | 5.5 | Insurance costs | 6,769 | 1.82 | 5.6 |
| 30,787 | 8.26 | 25.7 | Admin. and interest | 31,588 | 8.47 | 26.3 |
| 54,926 | 14.73 | 45.8 | Pickup and delivery | 54,926 | 14.73 | 45.8 |
| 21,991 | 5.90 | 18.3 | Profit | 22,563 | 6.05 | 18.8 |
| 219,909 | 58.99 | 183.3 | Total operating cost | 225,628 | 60.52 | 188.0 |

## Imperial Equivalent Summary

| | | | |
|---|---|---|---|
| A. | Annual distance travelled | -- | 74,568 mi. |
| | Gross vehicle weight | -- | 32,187 lbs. |
| | Average payload | -- | 12,004 lbs. |
| | Estimated annual quantity | -- | 7,202 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 295.0 | Total Operating Cost | 302.5 |

Configuration -- 2 axle straight truck (diesel) Manitoba

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 2534 tonnes | 2534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 16715 | $ 16715 |
| | Wage burden | $ 7984 | $ 7984 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 24,699 | 19.87 | 61.7 | Driver | 24,699 | 19.87 | 61.7 |
| 4,376 | 3.52 | 10.9 | Fuel | 4,376 | 3.52 | 10.9 |
| 3,629 | 2.92 | 9.1 | Repairs | 4,355 | 3.50 | 10.9 |
| 131 | 0.11 | 0.3 | Cleaning | 131 | 0.11 | 0.3 |
| | | | Transport | | | |
| 1,263 | 1.02 | 3.2 | Tires | 1,806 | 1.45 | 4.5 |
| 34,098 | 27.44 | 85.2 | Total tractor variable | 35,367 | 28.45 | 88.3 |
| | | | Tractor fixed costs | | | |
| 7,455 | 6.00 | 18.6 | Depreciation | 7,455 | 6.00 | 18.6 |
| 482 | 0.39 | 1.2 | Licences | 482 | 0.39 | 1.2 |
| 7,937 | 6.39 | 19.8 | Total tractor fixed | 7,937 | 6.39 | 19.8 |
| 42,035 | 33.83 | 105.0 | Tractor total | 43,304 | 34.84 | 108.1 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 42,035 | 33.83 | 105.0 | Total vehicle costs | 43,304 | 34.84 | 108.1 |
| 2,603 | 2.09 | 6.5 | Insurance costs | 2,655 | 2.14 | 6.6 |
| 12,147 | 9.77 | 30.4 | Admin. and interest | 12,390 | 9.97 | 31.0 |
| 21,301 | 17.14 | 53.3 | Pickup and delivery | 21,301 | 17.14 | 53.3 |
| 8,676 | 6.98 | 21.7 | Profit | 8,850 | 7.12 | 22.1 |
| 86,762 | 69.81 | 216.9 | Total operating cost | 88,500 | 71.21 | 221.1 |

```
*************************************************************************
*              I m p e r i a l   E q u i v a l e n t   S u m m a r y    *
*                                                                       *
*       A.    Annual distance travelled --      24,856  mi.             *
*             Gross vehicle weight      --      32,187 lbs.             *
*             Average payload           --      13,966 lbs.             *
*             Estimated annual quantity --       2,793 tons             *
*                                                                       *
*       B.    Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*       P a v e d   r o a d s             G r a v e l   r o a d s       *
*                                                                       *
*              349.1     Total Operating Cost    355.8                  *
*************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Manitoba

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 5068 tonnes | 5068 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 33431 | $ 33431 |
| | Wage burden | $ 15967 | $ 15967 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 49,398 | 19.87 | 61.7 | Driver | 49,398 | 19.87 | 61.7 |
| 8,752 | 3.52 | 10.9 | Fuel | 8,752 | 3.52 | 10.9 |
| 7,258 | 2.92 | 9.1 | Repairs | 8,710 | 3.50 | 10.9 |
| 262 | 0.11 | 0.3 | Cleaning | 262 | 0.11 | 0.3 |
| | | | Transport | | | |
| 2,525 | 1.02 | 3.2 | Tires | 3,611 | 1.45 | 4.5 |
| 68,195 | 27.44 | 85.2 | Total tractor variable | 70,733 | 28.45 | 88.3 |
| | | | Tractor fixed costs | | | |
| 7,455 | 3.00 | 9.3 | Depreciation | 7,455 | 3.00 | 9.3 |
| 482 | 0.19 | 0.6 | Licences | 482 | 0.19 | 0.6 |
| 7,937 | 3.19 | 9.9 | Total tractor fixed | 7,937 | 3.19 | 9.9 |
| 76,132 | 30.63 | 95.1 | Tractor total | 78,670 | 31.64 | 98.2 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 76,132 | 30.63 | 95.1 | Total vehicle costs | 78,670 | 31.64 | 98.2 |
| 4,880 | 1.96 | 6.1 | Insurance costs | 4,984 | 2.01 | 6.2 |
| 22,771 | 9.16 | 28.5 | Admin. and interest | 23,258 | 9.36 | 29.1 |
| 42,603 | 17.14 | 53.3 | Pickup and delivery | 42,603 | 17.14 | 53.3 |
| 16,265 | 6.54 | 20.3 | Profit | 16,613 | 6.68 | 20.8 |
| 162,651 | 65.43 | 203.3 | Total operating cost | 166,128 | 66.83 | 207.6 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 13,966 lbs.
Estimated annual quantity -- 5,586 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 327.2 | Total Operating Cost | 334.1 |

```
Configuration -- 2 axle straight truck (diesel)                         Manitoba

Commodity -- Dry Freight                         Annual distance -- 120000 km.

A.   Vehicle Utilization                           Paved Road        Gravel Road
     Gross Vehicle Weight                           14600 kg.          14600 kg.
     Average Payload                                 6335 kg.           6335 kg.
     Estimated Annual Quantity                    7602 tonnes        7602 tonnes
     Trip Running Time                               3.1 hrs.           3.1 hrs.
     Annual Running Hours                           3728 hrs.          3728 hrs.

B.   Driver Costs
     Load - unload time cost                             $ 0                $ 0
     Distance wage                                       $ 0                $ 0
     Hourly wage                                     $ 50146            $ 50146
     Wage burden                                     $ 23951            $ 23951

C.   Total Operating Costs
   Paved Roads                                        Gravel Roads

           Cost                                                   Cost
            per    Cost                                            per    Cost
  Total Running     per                                  Total Running     per
   Cost    Hour     km.                                   Cost    Hour     km.
     $       $                                              $       $
                        Tractor variable costs
 74,097   19.87    61.7   Driver                        74,097   19.87    61.7
 13,128    3.52    10.9   Fuel                          13,128    3.52    10.9
 10,887    2.92     9.1   Repairs                       13,064    3.50    10.9
    394    0.11     0.3   Cleaning                         394    0.11     0.3
                          Transport
  3,788    1.02     3.2   Tires                          5,417    1.45     4.5
102,294   27.44    85.2 Total tractor variable         106,100   28.45    88.3

                        Tractor fixed costs
  7,455    2.00     6.2   Depreciation                   7,455    2.00     6.2
    482    0.13     0.4   Licences                         482    0.13     0.4
  7,937    2.13     6.6 Total tractor fixed              7,937    2.13     6.6

110,231   29.57    91.8 Tractor total                  114,037   30.58    94.9

                        Trailer variable costs
                          Repairs
                          Cleaning
                          Transport
                          Tires
                        Total trailer variable

                        Trailer fixed costs
                          Depreciation
                          Licences
                        Total trailer fixed

                        Trailer total

110,231   29.57    91.8 Total vehicle costs            114,037   30.58    94.9

  7,156    1.92     6.0 Insurance costs                  7,313    1.96     6.1
 33,396    8.96    27.8 Admin. and interest             34,126    9.15    28.4
 63,904   17.14    53.3 Pickup and delivery             63,904   17.14    53.3
 23,854    6.40    19.9 Profit                          24,375    6.54    20.3
238,541   63.99   198.8 Total operating cost           243,755   65.37   203.0


*****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                           *
*          A.    Annual distance travelled --      74,568  mi.              *
*                Gross vehicle weight      --      32,187 lbs.              *
*                Average payload           --      13,966 lbs.              *
*                Estimated annual quantity --       8,380 tons              *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          P a v e d   r o a d s           G r a v e l   r o a d s          *
*                                                                           *
*                319.9     Total Operating Cost    326.7                    *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                      Ontario

Commodity -- Dry Freight                     Annual distance --  40000 km.

A.    Vehicle Utilization                      Paved Road        Gravel Road
      Gross Vehicle Weight                     19000 kg.          19000 kg.
      Average Payload                           6335 kg.           6335 kg.
      Estimated Annual Quantity               2534 tonnes        2534 tonnes
      Trip Running Time                          3.1 hrs.           3.1 hrs.
      Annual Running Hours                      1243 hrs.          1243 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 0                $ 0
      Distance wage                                  $ 0                $ 0
      Hourly wage                                $ 16044            $ 16044
      Wage burden                                 $ 8758             $ 8758

C.    Total Operating Costs
    P a v e d   R o a d s                          G r a v e l   R o a d s

           Cost                                                Cost
            per    Cost                                         per    Cost
  Total  Running    per                               Total  Running    per
   Cost    Hour     km.                                Cost    Hour     km.
     $       $                                           $       $
                         Tractor variable costs
 24,802    19.96   62.0    Driver                    24,802    19.96   62.0
  4,498     3.62   11.2    Fuel                       4,498     3.62   11.2
  4,598     3.70   11.5    Repairs                    5,518     4.44   13.8
    137     0.11    0.3    Cleaning                     137     0.11    0.3
                           Transport
  1,457     1.17    3.6    Tires                      2,083     1.68    5.2
 35,492    28.56   88.6  Total tractor variable      37,038    29.81   92.5

                         Tractor fixed costs
  6.985     5.62   17.5    Depreciation               6,985     5.62   17.5
    709     0.57    1.8    Licences                     709     0.57    1.8
  7,694     6.19   19.3  Total tractor fixed          7,694     6.19   19.3

 43,186    34.75  107.9  Tractor total               44,732    36.00  111.8

                         Trailer variable costs
                           Repairs
                           Cleaning
                           Transport
                           Tires
                         Total trailer variable

                         Trailer fixed costs
                           Depreciation
                           Licences
                         Total trailer fixed

                         Trailer total

 43,186    34.75  107.9  Total vehicle costs         44,732    36.00  111.8

  2,615     2.10    6.5  Insurance costs              2,679     2.16    6.7
 12,204     9.82   30.5  Admin. and interest         12,500    10.06   31.3
 20,446    16.45   51.1  Pickup and delivery         20,446    16.45   51.1
  8,717     7.01   21.8  Profit                       8,929     7.18   22.3
 87,168    70.13  217.8  Total operating cost        89,286    71.85  223.2


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.    Annual distance travelled --     24,856  mi.             *
*              Gross vehicle weight      --     41,887 lbs.             *
*              Average payload           --     13,966 lbs.             *
*              Estimated annual quantity --      2,793 tons             *
*                                                                       *
*        B.    Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*        P a v e d   r o a d s          G r a v e l   r o a d s         *
*                                                                       *
*                  350.5    Total Operating Cost   359.2                *
*************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                  Ontario
Commodity -- Dry Freight                   Annual distance --  80000 km.

A.   Vehicle Utilization                    Paved Road       Gravel Road
     Gross Vehicle Weight                    19000 kg.         19000 kg.
     Average Payload                          6335 kg.          6335 kg.
     Estimated Annual Quantity             5068 tonnes       5068 tonnes
     Trip Running Time                        3.1 hrs.          3.1 hrs.
     Annual Running Hours                    2486 hrs.         2486 hrs.

B.   Driver Costs
     Load - unload time cost                       $ 0               $ 0
     Distance wage                                 $ 0               $ 0
     Hourly wage                               $ 32088           $ 32088
     Wage burden                               $ 17515           $ 17515

C.   Total Operating Costs
   P a v e d   R o a d s                         G r a v e l   R o a d s

            Cost                                             Cost
             per   Cost                                       per   Cost
  Total  Running    per                            Total  Running    per
   Cost     Hour    km.                             Cost     Hour    km.
      $        $                                       $        $
                         Tractor variable costs
 49,603    19.96   62.0    Driver                 49,603    19.96   62.0
  8,997     3.62   11.2    Fuel                    8,997     3.62   11.2
  9,197     3.70   11.5    Repairs                11,036     4.44   13.8
    273     0.11    0.3    Cleaning                  273     0.11    0.3
                           Transport
  2,914     1.17    3.6    Tires                   4,167     1.68    5.2
 70,984    28.56   88.6  Total tractor variable   74,076    29.81   92.5

                         Tractor fixed costs
  6,985     2.81    8.7    Depreciation            6,985     2.81    8.7
    709     0.29    0.9    Licences                  709     0.29    0.9
  7,694     3.10    9.6  Total tractor fixed       7,694     3.10    9.6

 78,678    31.66   98.2  Tractor total            81,770    32.91  102.1

                         Trailer variable costs
                           Repairs
                           Cleaning
                           Transport
                           Tires
                         Total trailer variable

                         Trailer fixed costs
                           Depreciation
                           Licences
                         Total trailer fixed

                         Trailer total

 78,678    31.66   98.2  Total vehicle costs      81,770    32.91  102.1

  4,914     1.98    6.1  Insurance costs           5,041     2.03    6.3
 22,931     9.23   28.7  Admin. and interest      23,524     9.46   29.4
 40,892    16.45   51.1  Pickup and delivery      40,892    16.45   51.1
 16,379     6.59   20.5  Profit                   16,803     6.76   21.0
163,794    65.91  204.6  Total operating cost    168,030    67.61  209.9


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.    Annual distance travelled --     49,712  mi.             *
*              Gross vehicle weight      --     41,887 lbs.             *
*              Average payload           --     13,966 lbs.             *
*              Estimated annual quantity --      5,586 tons             *
*                                                                       *
*        B.    Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*        P a v e d   r o a d s           G r a v e l   r o a d s        *
*                                                                       *
*               329.3     Total Operating Cost   337.8                  *
*************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Ontario

Commodity -- Dry Freight Annual distance -- 120000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 19000 kg. | 19000 kg. |
| Average Payload | 6335 kg. | 6335 kg. |
| Estimated Annual Quantity | 7602 tonnes | 7602 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 3728 hrs. | 3728 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 0 | $ 0 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 48133 | $ 48133 |
| Wage burden | $ 26273 | $ 26273 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 74,406 | 19.96 | 62.0 | Driver | 74,406 | 19.96 | 62.0 |
| 13,495 | 3.62 | 11.2 | Fuel | 13,495 | 3.62 | 11.2 |
| 13,795 | 3.70 | 11.5 | Repairs | 16,554 | 4.44 | 13.8 |
| 410 | 0.11 | 0.3 | Cleaning | 410 | 0.11 | 0.3 |
| | | | Transport | | | |
| 4,371 | 1.17 | 3.6 | Tires | 6,250 | 1.68 | 5.2 |
| 106,477 | 28.56 | 88.6 | Total tractor variable | 111,115 | 29.81 | 92.5 |
| | | | Tractor fixed costs | | | |
| 6,985 | 1.87 | 5.8 | Depreciation | 6,985 | 1.87 | 5.8 |
| 709 | 0.19 | 0.6 | Licences | 709 | 0.19 | 0.6 |
| 7,694 | 2.06 | 6.4 | Total tractor fixed | 7,694 | 2.06 | 6.4 |
| 114,171 | 30.62 | 95.0 | Tractor total | 118,809 | 31.87 | 98.9 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 114,171 | 30.62 | 95.0 | Total vehicle costs | 118,809 | 31.87 | 98.9 |
| 7,213 | 1.93 | 6.0 | Insurance costs | 7,403 | 1.99 | 6.2 |
| 33,659 | 9.03 | 28.0 | Admin. and interest | 34,549 | 9.27 | 28.8 |
| 61,339 | 16.45 | 51.1 | Pickup and delivery | 61,339 | 16.45 | 51.1 |
| 24,042 | 6.45 | 20.0 | Profit | 24,678 | 6.62 | 20.6 |
| 240,424 | 64.48 | 200.1 | Total operating cost | 246,778 | 66.20 | 205.6 |

Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 74,568 mi. |
| Gross vehicle weight | -- | 41,887 lbs. |
| Average payload | -- | 13,966 lbs. |
| Estimated annual quantity | -- | 8,380 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 322.0 | Total Operating Cost | 330.9 |

Configuration -- 2 axle straight truck (diesel) Quebec

Commodity -- Dry Freight Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 2534 tonnes | 2534 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 13857 | $ 13857 |
| | Wage burden | $ 7879 | $ 7879 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 21,736 | 17.49 | 54.3 | Driver | 21,736 | 17.49 | 54.3 |
| 4,864 | 3.91 | 12.2 | Fuel | 4,864 | 3.91 | 12.2 |
| 4,424 | 3.56 | 11.1 | Repairs | 5,309 | 4.27 | 13.3 |
| 137 | 0.11 | 0.3 | Cleaning | 137 | 0.11 | 0.3 |
| | | | Transport | | | |
| 1,457 | 1.17 | 3.6 | Tires | 2,083 | 1.68 | 5.2 |
| 32,618 | 26.24 | 81.5 | Total tractor variable | 34,129 | 27.46 | 85.3 |
| | | | Tractor fixed costs | | | |
| 7,618 | 6.13 | 19.0 | Depreciation | 7,618 | 6.13 | 19.0 |
| 822 | 0.66 | 2.1 | Licences | 822 | 0.66 | 2.1 |
| 8,440 | 6.79 | 21.1 | Total tractor fixed | 8,440 | 6.79 | 21.1 |
| 41,058 | 33.03 | 102.6 | Tractor total | 42,569 | 34.25 | 106.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 41,058 | 33.03 | 102.6 | Total vehicle costs | 42,569 | 34.25 | 106.4 |
| 2,413 | 1.94 | 6.0 | Insurance costs | 2,475 | 1.99 | 6.2 |
| 11,261 | 9.06 | 28.2 | Admin. and interest | 11,551 | 9.29 | 28.9 |
| 17,659 | 14.21 | 44.1 | Pickup and delivery | 17,659 | 14.21 | 44.1 |
| 8,043 | 6.47 | 20.1 | Profit | 8,250 | 6.64 | 20.6 |
| 80,434 | 64.71 | 201.0 | Total operating cost | 82,504 | 66.38 | 206.2 |

```
*****************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y *
*                                                               *
*         A.    Annual distance travelled --      24,856  mi.   *
*               Gross vehicle weight      --      40,785 lbs.   *
*               Average payload           --      13,966 lbs.   *
*               Estimated annual quantity --       2,793 tons   *
*                                                               *
*         B.    Total Operating Cost per mile (cents/mile)      *
*                                                               *
*         P a v e d   r o a d s          G r a v e l   r o a d s *
*                                                               *
*                 323.5     Total Operating Cost    331.8       *
*****************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                         Quebec

Commodity -- Dry Freight                        Annual distance --  80000 km.

A.     Vehicle Utilization                        Paved Road          Gravel Road
       Gross Vehicle Weight                        18500 kg.           18500 kg.
       Average Payload                              6335 kg.            6335 kg.
       Estimated Annual Quantity                  5068 tonnes         5068 tonnes
       Trip Running Time                             3.1 hrs.            3.1 hrs.
       Annual Running Hours                         2486 hrs.           2486 hrs.

B.     Driver Costs
       Load - unload time cost                        $ 0                 $ 0
       Distance wage                                  $ 0                 $ 0
       Hourly wage                                $ 27714             $ 27714
       Wage burden                                $ 15758             $ 15758

C.     Total Operating Costs
   P a v e d  R o a d s                                 G r a v e l  R o a d s

            Cost                                                   Cost
             per     Cost                                           per      Cost
  Total  Running      per                               Total   Running       per
   Cost     Hour      km.                                Cost      Hour       km.
      $        $                                            $         $
                          Tractor variable costs
 43,472    17.49     54.3   Driver                     43,472     17.49      54.3
  9,728     3.91     12.2   Fuel                        9,728      3.91      12.2
  8,849     3.56     11.1   Repairs                    10,618      4.27      13.3
    273     0.11      0.3   Cleaning                      273      0.11       0.3
                            Transport
  2,914     1.17      3.6   Tires                       4,167      1.68       5.2
 65,236    26.24     81.5 Total tractor variable       68,258     27.46      85.3

                          Tractor fixed costs
  7,618     3.06      9.5   Depreciation                7,618      3.06       9.5
    822     0.33      1.0   Licences                      822      0.33       1.0
  8,440     3.39     10.5 Total tractor fixed           8,440      3.39      10.5

 73,676    29.63     92.0 Tractor total                76,698     30.85      95.8

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

 73,676    29.63     92.0 Total vehicle costs          76,698     30.85      95.8

  4,479     1.80      5.6 Insurance costs               4,603      1.85       5.8
 20,903     8.41     26.1 Admin. and interest          21,483      8.64      26.9
 35,318    14.21     44.1 Pickup and delivery          35,318     14.21      44.1
 14,931     6.01     18.7 Profit                       15,345      6.17      19.2
149,307    60.06    186.5 Total operating cost        153,447     61.72     191.8


****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                          *
*         A.    Annual distance travelled --      49,712  mi.              *
*               Gross vehicle weight      --      40,785 lbs.              *
*               Average payload           --      13,966 lbs.              *
*               Estimated annual quantity --       5,586 tons              *
*                                                                          *
*         B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                          *
*         P a v e d   r o a d s            G r a v e l   r o a d s         *
*                                                                          *
*                 300.1     Total Operating Cost    308.7                  *
****************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Quebec

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 6335 kg. | 6335 kg. |
| | Estimated Annual Quantity | 7602 tonnes | 7602 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 41571 | $ 41571 |
| | Wage burden | $ 23637 | $ 23637 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 65.208 | 17.49 | 54.3 | Driver | 65,208 | 17.49 | 54.3 |
| 14,592 | 3.91 | 12.2 | Fuel | 14,592 | 3.91 | 12.2 |
| 13,273 | 3.56 | 11.1 | Repairs | 15,928 | 4.27 | 13.3 |
| 410 | 0.11 | 0.3 | Cleaning | 410 | 0.11 | 0.3 |
| | | | Transport | | | |
| 4,371 | 1.17 | 3.6 | Tires | 6,250 | 1.68 | 5.2 |
| 97,854 | 26.24 | 81.5 | Total tractor variable | 102,388 | 27.46 | 85.3 |
| | | | Tractor fixed costs | | | |
| 7.618 | 2.04 | 6.3 | Depreciation | 7,618 | 2.04 | 6.3 |
| 822 | 0.22 | 0.7 | Licences | 822 | 0.22 | 0.7 |
| 8,440 | 2.26 | 7.0 | Total tractor fixed | 8,440 | 2.26 | 7.0 |
| 106,294 | 28.50 | 88.5 | Tractor total | 110,828 | 29.72 | 92.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 106,294 | 28.50 | 88.5 | Total vehicle costs | 110,828 | 29.72 | 92.3 |
| 6,545 | 1.76 | 5.5 | Insurance costs | 6,732 | 1.81 | 5.6 |
| 30,545 | 8.19 | 25.5 | Admin. and interest | 31,414 | 8.43 | 26.2 |
| 52,976 | 14.21 | 44.1 | Pickup and delivery | 52,976 | 14.21 | 44.1 |
| 21,818 | 5.85 | 18.2 | Profit | 22,439 | 6.02 | 18.7 |
| 218,178 | 58.51 | 181.8 | Total operating cost | 224,389 | 60.19 | 186.9 |

```
***********************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y        *
*                                                                     *
*        A.    Annual distance travelled --        74,568  mi.        *
*              Gross vehicle weight      --        40,785 lbs.        *
*              Average payload           --        13,966 lbs.        *
*              Estimated annual quantity --         8,380 tons        *
*                                                                     *
*        B.    Total Operating Cost per mile (cents/mile)             *
*                                                                     *
*        P a v e d   r o a d s           G r a v e l   r o a d s      *
*                                                                     *
*              292.6     Total Operating Cost    300.8                *
***********************************************************************
```

Configuration -- 2 axle straight truck (diesel) Maritimes

Commodity -- Dry Freight Annual distance -- 40000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| Average Payload | 4880 kg. | 4880 kg. |
| Estimated Annual Quantity | 1952 tonnes | 1952 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 0 | $ 0 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 10402 | $ 10402 |
| Wage burden | $ 3710 | $ 3710 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 14,112 | 11.36 | 35.3 | Driver | 14,112 | 11.36 | 35.3 |
| 4,581 | 3.69 | 11.5 | Fuel | 4,581 | 3.69 | 11.5 |
| 5,086 | 4.09 | 12.7 | Repairs | 6,103 | 4.91 | 15.3 |
| 164 | 0.13 | 0.4 | Cleaning | 164 | 0.13 | 0.4 |
| | | | Transport | | | |
| 1,419 | 1.14 | 3.5 | Tires | 2,029 | 1.63 | 5.1 |
| 25,362 | 20.41 | 63.4 | Total tractor variable | 26,989 | 21.72 | 67.6 |
| | | | Tractor fixed costs | | | |
| 7,807 | 6.28 | 19.5 | Depreciation | 7,807 | 6.28 | 19.5 |
| 361 | 0.29 | 0.9 | Licences | 361 | 0.29 | 0.9 |
| 8,168 | 6.57 | 20.4 | Total tractor fixed | 8,168 | 6.57 | 20.4 |
| 33,530 | 26.98 | 83.8 | Tractor total | 35,157 | 28.29 | 88.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 33,530 | 26.98 | 83.8 | Total vehicle costs | 35,157 | 28.29 | 88.0 |
| 1,798 | 1.45 | 4.5 | Insurance costs | 1,864 | 1.50 | 4.7 |
| 8,389 | 6.75 | 21.0 | Admin. and interest | 8,701 | 7.00 | 21.8 |
| 10,211 | 8.22 | 25.5 | Pickup and delivery | 10,211 | 8.22 | 25.5 |
| 5,992 | 4.82 | 15.0 | Profit | 6,215 | 5.00 | 15.5 |
| 59,920 | 48.22 | 149.8 | Total operating cost | 62,148 | 50.01 | 155.5 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 29,762 lbs.
Average payload -- 10,758 lbs.
Estimated annual quantity -- 2,152 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 241.1 | Total Operating Cost | 250.2 |

```
Configuration -- 2 axle straight truck (diesel)                     Maritimes

Commodity -- Dry Freight                      Annual distance --   80000 km.

A.    Vehicle Utilization                       Paved Road       Gravel Road
      Gross Vehicle Weight                      13500 kg.         13500 kg.
      Average Payload                            4880 kg.          4880 kg.
      Estimated Annual Quantity               3904 tonnes       3904 tonnes
      Trip Running Time                           3.1 hrs.          3.1 hrs.
      Annual Running Hours                      2486 hrs.         2486 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 0               $ 0
      Distance wage                                  $ 0               $ 0
      Hourly wage                                $ 20804           $ 20804
      Wage burden                                 $ 7421            $ 7421

C.    Total Operating Costs
    P a v e d  R o a d s                           G r a v e l  R o a d s

               Cost                                             Cost
                per    Cost                                      per    Cost
   Total    Running     per                            Total   Running    per
    Cost       Hour     km.                             Cost      Hour    km.
       $          $                                        $         $
                            Tractor variable costs
  28,225      11.36    35.3   Driver                  28,225     11.36   35.3
   9,163       3.69    11.5   Fuel                     9,163      3.69   11.5
  10,171       4.09    12.7   Repairs                 12,205      4.91   15.3
     328       0.13     0.4   Cleaning                   328      0.13    0.4
                              Transport
   2,838       1.14     3.5   Tires                    4,058      1.63    5.1
  50.725      20.41    63.4 Total tractor variable    53,979     21.72   67.6

                            Tractor fixed costs
   7,807       3.14     9.8   Depreciation             7,807      3.14    9.8
     361       0.15     0.5   Licences                   361      0.15    0.5
   8,168       3.29    10.3 Total tractor fixed        8,168      3.29   10.3

  58,893      23.70    73.7 Tractor total             62,147     25.01   77.9

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

  58,893      23.70    73.7 Total vehicle costs       62,147     25.01   77.9

   3,260       1.31     4.1 Insurance costs            3,393      1.37    4.2
  15,211       6.12    19.0 Admin. and interest       15,835      6.37   19.8
  20,423       8.22    25.5 Pickup and delivery       20,423      8.22   25.5
  10,865       4.37    13.6 Profit                    11,311      4.55   14.1
 108,652      43.72   135.9 Total operating cost     113,109     45.52  141.5


***************************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                         *
*       A.    Annual distance travelled --      49,712  mi.               *
*             Gross vehicle weight      --      29,762 lbs.               *
*             Average payload           --      10,758 lbs.               *
*             Estimated annual quantity --       4,303 tons               *
*                                                                         *
*       B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                         *
*       P a v e d   r o a d s             G r a v e l   r o a d s         *
*                                                                         *
*             218.7      Total Operating Cost     227.7                   *
***************************************************************************
```

Configuration -- 2 axle straight truck (diesel)　　Maritimes

Commodity -- Dry Freight　　Annual distance -- 120000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| Average Payload | 4880 kg. | 4880 kg. |
| Estimated Annual Quantity | 5856 tonnes | 5856 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 3728 hrs. | 3728 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 0 | $ 0 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 31206 | $ 31206 |
| Wage burden | $ 11131 | $ 11131 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 42.337 | 11.36 | 35.3 | Driver | 42.337 | 11.36 | 35.3 |
| 13,744 | 3.69 | 11.5 | Fuel | 13,744 | 3.69 | 11.5 |
| 15.257 | 4.09 | 12.7 | Repairs | 18,308 | 4.91 | 15.3 |
| 492 | 0.13 | 0.4 | Cleaning | 492 | 0.13 | 0.4 |
| | | | Transport | | | |
| 4,257 | 1.14 | 3.5 | Tires | 6,087 | 1.63 | 5.1 |
| 76,087 | 20.41 | 63.4 | Total tractor variable | 80.968 | 21.72 | 67.6 |
| | | | Tractor fixed costs | | | |
| 7,807 | 2.09 | 6.5 | Depreciation | 7.807 | 2.09 | 6.5 |
| 361 | 0.10 | 0.3 | Licences | 361 | 0.10 | 0.3 |
| 8,168 | 2.19 | 6.8 | Total tractor fixed | 8.168 | 2.19 | 6.8 |
| 84,255 | 22.60 | 70.2 | Tractor total | 89,136 | 23.91 | 74.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 84,255 | 22.60 | 70.2 | Total vehicle costs | 89,136 | 23.91 | 74.4 |
| 4,721 | 1.27 | 3.9 | Insurance costs | 4,922 | 1.32 | 4.1 |
| 22,033 | 5.91 | 18.4 | Admin. and interest | 22,970 | 6.16 | 19.1 |
| 30,634 | 8.22 | 25.5 | Pickup and delivery | 30,634 | 8.22 | 25.5 |
| 15,738 | 4.22 | 13.1 | Profit | 16,407 | 4.40 | 13.7 |
| 157,381 | 42.22 | 131.1 | Total operating cost | 164.069 | 44.01 | 136.8 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 29,762 lbs.
Average payload -- 10,758 lbs.
Estimated annual quantity -- 6,455 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 211.0 | Total Operating Cost | 220.2 |

```
Configuration -- 2 axle straight truck (diesel)                Newfoundland

Commodity -- Dry Freight                         Annual distance --  40000 km.

A.    Vehicle Utilization                        Paved Road          Gravel Road
      Gross Vehicle Weight                        13500 kg.            13500 kg.
      Average Payload                              5335 kg.             5335 kg.
      Estimated Annual Quantity                2134 tonnes          2134 tonnes
      Trip Running Time                            3.1 hrs.             3.1 hrs.
      Annual Running Hours                        1243 hrs.            1243 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 0                  $ 0
      Distance wage                                   $ 0                  $ 0
      Hourly wage                                  $ 8786               $ 8786
      Wage burden                                  $ 3279               $ 3279

C.    Total Operating Costs
   P a v e d  R o a d s                             G r a v e l  R o a d s

             Cost                                                 Cost
              per    Cost                                          per    Cost
  Total   Running     per                            Total    Running     per
   Cost      Hour     km.                             Cost       Hour     km.
      $         $                                        $          $
                           Tractor variable costs
 12.065      9.71    30.2    Driver                 12,065       9.71    30.2
  5,075      4.08    12.7    Fuel                    5.075       4.08    12.7
  5,004      4.03    12.5    Repairs                 6,004       4.83    15.0
    164      0.13     0.4    Cleaning                  164       0.13     0.4
                             Transport
  1,419      1.14     3.5    Tires                   2,029       1.63     5.1
 23,727     19.09    59.3  Total tractor variable   25,337      20.38    63.4

                           Tractor fixed costs
  7.877      6.34    19.7    Depreciation            7,877       6.34    19.7
    392      0.32     1.0    Licences                  392       0.32     1.0
  8,269      6.66    20.7  Total tractor fixed       8,269       6.66    20.7

 31,996     25.75    80.0  Tractor total            33,606      27.04    84.1

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

 31,996     25.75    80.0  Total vehicle costs      33,606      27.04    84.1

  1,702      1.37     4.3  Insurance costs           1,769       1.42     4.4
  7,944      6.39    19.9  Admin. and interest       8.253       6.64    20.6
  9,430      7.59    23.6  Pickup and delivery       9,430       7.59    23.6
  5,675      4.57    14.2  Profit                    5,895       4.74    14.7
 56,747     45.67   142.0  Total operating cost     58,953      47.43   147.4


***************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                         *
*          A.    Annual distance travelled --      24,856  mi.            *
*                Gross vehicle weight      --      29,762 lbs.            *
*                Average payload           --      11,762 lbs.            *
*                Estimated annual quantity --       2,352 tons            *
*                                                                         *
*          B.    Total Operating Cost per mile (cents/mile)               *
*                                                                         *
*          P a v e d   r o a d s          G r a v e l   r o a d s         *
*                                                                         *
*                  228.5     Total Operating Cost    237.2                *
***************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Newfoundland

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5335 kg. | 5335 kg. |
| | Estimated Annual Quantity | 4268 tonnes | 4268 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 17573 | $ 17573 |
| | Wage burden | $ 6558 | $ 6558 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 24,131 | 9.71 | 30.2 | Driver | 24,131 | 9.71 | 30.2 |
| 10,149 | 4.08 | 12.7 | Fuel | 10,149 | 4.08 | 12.7 |
| 10,007 | 4.03 | 12.5 | Repairs | 12,008 | 4.83 | 15.0 |
| 328 | 0.13 | 0.4 | Cleaning | 328 | 0.13 | 0.4 |
| | | | Transport | | | |
| 2,838 | 1.14 | 3.5 | Tires | 4,058 | 1.63 | 5.1 |
| 47,453 | 19.09 | 59.3 | Total tractor variable | 50,674 | 20.38 | 63.4 |
| | | | Tractor fixed costs | | | |
| 7,877 | 3.17 | 9.8 | Depreciation | 7,877 | 3.17 | 9.8 |
| 392 | 0.16 | 0.5 | Licences | 392 | 0.16 | 0.5 |
| 8,269 | 3.33 | 10.3 | Total tractor fixed | 8,269 | 3.33 | 10.3 |
| 55,722 | 22.42 | 69.6 | Tractor total | 58,943 | 23.71 | 73.7 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 55,722 | 22.42 | 69.6 | Total vehicle costs | 58,943 | 23.71 | 73.7 |
| 3,065 | 1.23 | 3.8 | Insurance costs | 3,197 | 1.29 | 4.0 |
| 14,303 | 5.75 | 17.9 | Admin. and interest | 14,921 | 6.00 | 18.7 |
| 18,859 | 7.59 | 23.6 | Pickup and delivery | 18,859 | 7.59 | 23.6 |
| 10,217 | 4.11 | 12.8 | Profit | 10,658 | 4.29 | 13.3 |
| 102,166 | 41.10 | 127.7 | Total operating cost | 106,578 | 42.88 | 133.3 |

## Imperial Equivalent Summary

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 49,712 mi. |
| | Gross vehicle weight -- | 29,762 lbs. |
| | Average payload -- | 11,762 lbs. |
| | Estimated annual quantity -- | 4,705 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 205.5 | Total Operating Cost | 214.5 |

Configuration -- 2 axle straight truck (diesel) Newfoundland

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5335 kg. | 5335 kg. |
| | Estimated Annual Quantity | 6402 tonnes | 6402 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 26359 | $ 26359 |
| | Wage burden | $ 9837 | $ 9837 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 36,196 | 9.71 | 30.2 | Driver | 36,196 | 9.71 | 30.2 |
| 15,224 | 4.08 | 12.7 | Fuel | 15,224 | 4.08 | 12.7 |
| 15,011 | 4.03 | 12.5 | Repairs | 18,013 | 4.83 | 15.0 |
| 492 | 0.13 | 0.4 | Cleaning | 492 | 0.13 | 0.4 |
| | | | Transport | | | |
| 4,257 | 1.14 | 3.5 | Tires | 6,087 | 1.63 | 5.1 |
| 71,180 | 19.09 | 59.3 | Total tractor variable | 76,012 | 20.38 | 63.4 |
| | | | Tractor fixed costs | | | |
| 7,877 | 2.11 | 6.6 | Depreciation | 7,877 | 2.11 | 6.6 |
| 392 | 0.11 | 0.3 | Licences | 392 | 0.11 | 0.3 |
| 8,269 | 2.22 | 6.9 | Total tractor fixed | 8,269 | 2.22 | 6.9 |
| 79,449 | 21.31 | 66.2 | Tractor total | 84,281 | 22.60 | 70.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 79,449 | 21.31 | 66.2 | Total vehicle costs | 84,281 | 22.60 | 70.3 |
| 4,428 | 1.19 | 3.7 | Insurance costs | 4,626 | 1.24 | 3.9 |
| 20,662 | 5.54 | 17.2 | Admin. and interest | 21,589 | 5.79 | 18.0 |
| 28,289 | 7.59 | 23.6 | Pickup and delivery | 28,289 | 7.59 | 23.6 |
| 14,758 | 3.96 | 12.3 | Profit | 15,420 | 4.14 | 12.9 |
| 147,586 | 39.59 | 123.0 | Total operating cost | 154,205 | 41.36 | 128.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 29,762 lbs.
Average payload -- 11,762 lbs.
Estimated annual quantity -- 7,057 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 197.9 | Total Operating Cost | 207.1 |

```
Configuration -- 2 axle straight truck (diesel)                          Yukon
Commodity -- Dry Freight                          Annual distance --  40000 km.
A.    Vehicle Utilization                            Paved Road         Gravel Road
      Gross Vehicle Weight                           15000 kg.           15000 kg.
      Average Payload                                 5900 kg.            5900 kg.
      Estimated Annual Quantity                   2360 tonnes         2360 tonnes
      Trip Running Time                               3.1 hrs.            3.1 hrs.
      Annual Running Hours                           1243 hrs.           1243 hrs.

B.    Driver Costs
      Load - unload time cost                             $ 0                 $ 0
      Distance wage                                       $ 0                 $ 0
      Hourly wage                                     $ 20841             $ 20841
      Wage burden                                     $ 10483             $ 10483

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

             Cost                                                  Cost
              per     Cost                                          per     Cost
  Total   Running      per                               Total  Running      per
   Cost      Hour      km.                                Cost     Hour      km.
      $         $                                            $        $
                              Tractor variable costs
 31.324     25.20     78.3      Driver                  31.324    25.20     78.3
  4,520      3.64     11.3      Fuel                     4.520     3.64     11.3
  5,095      4.10     12.7      Repairs                  6.115     4.92     15.3
    191      0.15      0.5      Cleaning                   191     0.15      0.5
                                Transport
  1.724      1.39      4.3      Tires                    2.466     1.98      6.2
 42.854     34.48    107.1    Total tractor variable    44.616    35.89    111.6

                              Tractor fixed costs
  7.033      5.66     17.6      Depreciation             7.033     5.66     17.6
    400      0.32      1.0      Licences                   400     0.32      1.0
  7.433      5.98     18.6    Total tractor fixed        7,433     5.98     18.6

 50,287     40.46    125.7    Tractor total             52,049    41.87    130.2

                              Trailer variable costs
                                Repairs
                                Cleaning
                                Transport
                                Tires
                              Total trailer variable

                              Trailer fixed costs
                                Depreciation
                                Licences
                              Total trailer fixed

                              Trailer total

 50,287     40.46    125.7    Total vehicle costs       52,049    41.87    130.2

  3,083      2.48      7.7    Insurance costs            3,156     2.54      7.9
 14,388     11.58     36.0    Admin. and interest       14,726    11.85     35.8
 24,736     19.90     61.8    Pickup and delivery       24,736    19.90     61.8
 10,277      8.27     25.7    Profit                    10,518     8.46     26.3
102,771     82.69    256.9    Total operating cost     105,185    84.62    263.0


******************************************************************************
*     I m p e r i a l   E q u i v a l e n t   S u m m a r y                  *
*                                                                            *
*     A.    Annual distance travelled --      24,856  mi.                    *
*           Gross vehicle weight      --      33,069 lbs.                    *
*           Average payload           --      13,007 lbs.                    *
*           Estimated annual quantity --       2,601 tons                    *
*                                                                            *
*     B.    Total Operating Cost per mile (cents/mile)                       *
*                                                                            *
*     P a v e d   r o a d s               G r a v e l   r o a d s            *
*                                                                            *
*              413.4     Total Operating Cost    423.2                       *
******************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                     Yukon

Commodity -- Dry Freight                      Annual distance --  80000 km.

A.    Vehicle Utilization                       Paved Road      Gravel Road
      Gross Vehicle Weight                      15000 kg.        15000 kg.
      Average Payload                            5900 kg.         5900 kg.
      Estimated Annual Quantity               4720 tonnes      4720 tonnes
      Trip Running Time                          3.1 hrs.         3.1 hrs.
      Annual Running Hours                      2486 hrs.        2486 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 0              $ 0
      Distance wage                                   $ 0              $ 0
      Hourly wage                                 $ 41683          $ 41683
      Wage burden                                 $ 20965          $ 20965

C.    Total Operating Costs
    P a v e d   R o a d s                      G r a v e l   R o a d s

               Cost                                           Cost
                per    Cost                                    per    Cost
   Total    Running     per                          Total  Running    per
    Cost       Hour     km.                           Cost     Hour    km.
      $          $                                      $        $
                           Tractor variable costs
  62,648      25.20    78.3  Driver                  62,648    25.20   78.3
   9,040       3.64    11.3  Fuel                     9,040     3.64   11.3
  10,191       4.10    12.7  Repairs                 12,229     4.92   15.3
     383       0.15     0.5  Cleaning                   383     0.15    0.5
                             Transport
   3,449       1.39     4.3  Tires                    4,932     1.98    6.2
  85,711      34.48   107.1  Total tractor variable  89,232    35.89  111.6

                           Tractor fixed costs
   7.033       2.83     8.8  Depreciation             7.033     2.83    8.8
     400       0.16     0.5  Licences                   400     0.16    0.5
   7,433       2.99     9.3  Total tractor fixed      7,433     2.99    9.3

  93,144      37.47   116.4  Tractor total           96.665    38.88  120.9

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

  93,144      37.47   116.4  Total vehicle costs     96,665    38.88  120.9

   5,861       2.36     7.3  Insurance costs          6,006     2.42    7.5
  27,351      11.00    34.2  Admin. and interest     28,025    11.28   35.0
  49,472      19.90    61.8  Pickup and delivery     49,472    19.90   61.8
  19,536       7.86    24.4  Profit                  20,019     8.05   25.0
 195,364      78.59   244.1  Total operating cost   200,188    80.53  250.2


*************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                       *
*         A.    Annual distance travelled --     49,712  mi.            *
*               Gross vehicle weight      --     33,069 lbs.            *
*               Average payload           --     13,007 lbs.            *
*               Estimated annual quantity --      5,203 tons            *
*                                                                       *
*         B.    Total Operating Cost per mile (cents/mile)              *
*                                                                       *
*         P a v e d   r o a d s          G r a v e l   r o a d s        *
*                                                                       *
*                 392.8    Total Operating Cost    402.6                *
*************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Yukon

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 15000 kg. | 15000 kg. |
| | Average Payload | 5900 kg. | 5900 kg. |
| | Estimated Annual Quantity | 7080 tonnes | 7080 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 62524 | $ 62524 |
| | Wage burden | $ 31448 | $ 31448 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 93,972 | 25.20 | 78.3 | Driver | 93,972 | 25.20 | 78.3 |
| 13,559 | 3.64 | 11.3 | Fuel | 13,559 | 3.64 | 11.3 |
| 15,286 | 4.10 | 12.7 | Repairs | 18,344 | 4.92 | 15.3 |
| 574 | 0.15 | 0.5 | Cleaning | 574 | 0.15 | 0.5 |
| | | | Transport | | | |
| 5,173 | 1.39 | 4.3 | Tires | 7,397 | 1.98 | 6.2 |
| 128,564 | 34.48 | 107.1 | Total tractor variable | 133,846 | 35.89 | 111.6 |
| | | | Tractor fixed costs | | | |
| 7.033 | 1.89 | 5.9 | Depreciation | 7.033 | 1.89 | 5.9 |
| 400 | 0.11 | 0.3 | Licences | 400 | 0.11 | 0.3 |
| 7,433 | 2.00 | 6.2 | Total tractor fixed | 7,433 | 2.00 | 6.2 |
| 135,997 | 36.48 | 113.3 | Tractor total | 141,279 | 37.89 | 117.8 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 135,997 | 36.48 | 113.3 | Total vehicle costs | 141,279 | 37.89 | 117.8 |
| 8,639 | 2.32 | 7.2 | Insurance costs | 8,856 | 2.38 | 7.4 |
| 40,313 | 10.81 | 33.6 | Admin. and interest | 41,326 | 11.08 | 34.4 |
| 74,207 | 19.90 | 61.8 | Pickup and delivery | 74,207 | 19.90 | 61.8 |
| 28,795 | 7.72 | 24.0 | Profit | 29,519 | 7.92 | 24.6 |
| 287,951 | 77.23 | 239.9 | Total operating cost | 295,187 | 79.17 | 246.0 |

## Imperial Equivalent Summary

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 74,568 mi. |
| | Gross vehicle weight -- | 33,069 lbs. |
| | Average payload -- | 13,007 lbs. |
| | Estimated annual quantity -- | 7,804 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 386.1 | Total Operating Cost | 395.9 |

```
Configuration -- 2 axle straight truck (diesel)                          N.W.T.

Commodity -- Dry Freight                        Annual distance --  40000 km.

A.    Vehicle Utilization                         Paved Road          Gravel Road
      Gross Vehicle Weight                        12000 kg.           12000 kg.
      Average Payload                              5435 kg.            5435 kg.
      Estimated Annual Quantity                  2174 tonnes         2174 tonnes
      Trip Running Time                            3.1 hrs.            3.1 hrs.
      Annual Running Hours                        1243 hrs.           1243 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 0                 $ 0
      Distance wage                                    $ 0                 $ 0
      Hourly wage                                  $ 17821             $ 17821
      Wage burden                                   $ 8953              $ 8953

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

               Cost                                                Cost
                per    Cost                                         per     Cost
  Total     Running     per                             Total    Running     per
   Cost        Hour     km.                              Cost       Hour     km.
      $           $                                        $          $
                              Tractor variable costs
 26,774       21.54    66.9     Driver                 26,774      21.54    66.9
  4,613        3.71    11.5     Fuel                    4,613       3.71    11.5
  4,847        3.90    12.1     Repairs                 5,816       4.68    14.5
    164        0.13     0.4     Cleaning                  164       0.13     0.4
                                Transport
  1,724        1.39     4.3     Tires                   2,466       1.98     6.2
 38,122       30.67    95.2   Total tractor variable   39,833      32.04    99.5

                              Tractor fixed costs
  7,033        5.66    17.6     Depreciation            7,033       5.66    17.6
    211        0.17     0.5     Licences                  211       0.17     0.5
  7,244        5.83    18.1   Total tractor fixed       7,244       5.83    18.1

 45,366       36.50   113.3   Tractor total            47,077      37.87   117.6

                              Trailer variable costs
                                Repairs
                                Cleaning
                                Transport
                                Tires
                              Total trailer variable

                              Trailer fixed costs
                                Depreciation
                                Licences
                              Total trailer fixed

                              Trailer total

 45,366       36.50   113.3   Total vehicle costs      47,077      37.87   117.6

  2,665        2.14     6.7   Insurance costs           2,735       2.20     6.8
 12,437       10.01    31.1   Admin. and interest      12,765      10.27    31.9
 19,484       15.68    48.7   Pickup and delivery      19,484      15.68    48.7
  8,884        7.15    22.2   Profit                    9,118       7.34    22.8
 88,836       71.48   222.0   Total operating cost     91,179      73.36   227.8


*****************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y              *
*                                                                           *
*        A.    Annual distance travelled --      24,856  mi.                *
*              Gross vehicle weight      --      26,455 lbs.                *
*              Average payload           --      11,982 lbs.                *
*              Estimated annual quantity --       2,396 tons                *
*                                                                           *
*        B.    Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*        P a v e d   r o a d s           G r a v e l   r o a d s            *
*                                                                           *
*                357.3     Total Operating Cost    366.6                    *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                     N.W.T.

Commodity -- Dry Freight                    Annual distance --  80000 km.

A.    Vehicle Utilization                       Paved Road        Gravel Road
      Gross Vehicle Weight                      12000 kg.          12000 kg.
      Average Payload                            5435 kg.           5435 kg.
      Estimated Annual Quantity                4348 tonnes        4348 tonnes
      Trip Running Time                          3.1 hrs.           3.1 hrs.
      Annual Running Hours                      2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 0                $ 0
      Distance wage                                  $ 0                $ 0
      Hourly wage                                $ 35643            $ 35643
      Wage burden                                $ 17907            $ 17907

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

             Cost                                                 Cost
              per     Cost                                         per     Cost
   Total  Running      per                               Total  Running     per
    Cost     Hour      km.                                Cost     Hour     km.
       $        $                                            $        $
                             Tractor variable costs
  53,550    21.54     66.9     Driver                   53,550    21.54    66.9
   9,226     3.71     11.5     Fuel                      9,226     3.71    11.5
   9,694     3.90     12.1     Repairs                  11,633     4.68    14.5
     328     0.13      0.4     Cleaning                    328     0.13     0.4
                               Transport
   3,449     1.39      4.3     Tires                     4,932     1.98     6.2
  76,247    30.67     95.2   Total tractor variable     79,669    32.04    99.5

                             Tractor fixed costs
   7,033     2.83      8.8     Depreciation              7,033     2.83     8.8
     211     0.08      0.3     Licences                    211     0.08     0.3
   7,244     2.91      9.1   Total tractor fixed         7,244     2.91     9.1

  83,491    33.58    104.3   Tractor total              86,913    34.95   108.6

                             Trailer variable costs
                               Repairs
                               Cleaning
                               Transport
                               Tires
                             Total trailer variable

                             Trailer fixed costs
                               Depreciation
                               Licences
                             Total trailer fixed

                             Trailer total

  83,491    33.58    104.3   Total vehicle costs        86,913    34.95   108.6

   5,033     2.02      6.3   Insurance costs             5,173     2.08     6.5
  23,485     9.45     29.4   Admin. and interest        24,142     9.71    30.2
  38,969    15.68     48.7   Pickup and delivery        38,969    15.68    48.7
  16,775     6.75     21.0   Profit                     17,244     6.94    21.6
 167,753    67.48    209.7   Total operating cost      172,441    69.36   215.6


****************************************************************************
*           Imperial Equivalent Summary                                    *
*                                                                          *
*           A.    Annual distance travelled --      49,712  mi.            *
*                 Gross vehicle weight      --      26,455 lbs.            *
*                 Average payload           --      11,982 lbs.            *
*                 Estimated annual quantity --       4,793 tons            *
*                                                                          *
*           B.    Total Operating Cost per mile (cents/mile)               *
*                                                                          *
*           Paved roads                   Gravel roads                     *
*                                                                          *
*                  337.5    Total Operating Cost    347.0                  *
****************************************************************************
```

Configuration -- 2 axle straight truck (diesel) N.W.T.

Commodity -- Dry Freight Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 12000 kg. | 12000 kg. |
| | Average Payload | 5435 kg. | 5435 kg. |
| | Estimated Annual Quantity | 6522 tonnes | 6522 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 0 | $ 0 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 53464 | $ 53464 |
| | Wage burden | $ 26860 | $ 26860 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 80,324 | 21.54 | 66.9 | Driver | 80,324 | 21.54 | 66.9 |
| 13,839 | 3.71 | 11.5 | Fuel | 13,839 | 3.71 | 11.5 |
| 14,541 | 3.90 | 12.1 | Repairs | 17,449 | 4.68 | 14.5 |
| 492 | 0.13 | 0.4 | Cleaning | 492 | 0.13 | 0.4 |
| | | | Transport | | | |
| 5,173 | 1.39 | 4.3 | Tires | 7,397 | 1.98 | 6.2 |
| 114,369 | 30.67 | 95.2 | Total tractor variable | 119,501 | 32.04 | 99.5 |
| | | | Tractor fixed costs | | | |
| 7,033 | 1.89 | 5.9 | Depreciation | 7,033 | 1.89 | 5.9 |
| 211 | 0.06 | 0.2 | Licences | 211 | 0.06 | 0.2 |
| 7,244 | 1.95 | 6.1 | Total tractor fixed | 7,244 | 1.95 | 6.1 |
| 121,613 | 32.62 | 101.3 | Tractor total | 126,745 | 33.99 | 105.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 121,613 | 32.62 | 101.3 | Total vehicle costs | 126,745 | 33.99 | 105.6 |
| 7,400 | 1.98 | 6.2 | Insurance costs | 7,611 | 2.04 | 6.3 |
| 34,533 | 9.26 | 28.8 | Admin. and interest | 35,518 | 9.53 | 29.6 |
| 58,453 | 15.68 | 48.7 | Pickup and delivery | 58,453 | 15.68 | 48.7 |
| 24,667 | 6.62 | 20.6 | Profit | 25,370 | 6.80 | 21.1 |
| 246,666 | 66.16 | 205.6 | Total operating cost | 253,697 | 68.04 | 211.3 |

Imperial Equivalent Summary

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 74,568 mi. |
| | Gross vehicle weight -- | 26,455 lbs. |
| | Average payload -- | 11,982 lbs. |
| | Estimated annual quantity -- | 7,189 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 330.9 | Total Operating Cost | 340.0 |

2 AXLE TRUCK

GASOLINE

BULK

```
Configuration -- 2 axle straight truck (gasoline)        British Columbia
Commodity -- Bulk                                Annual distance --  40000 km.

A.    Vehicle Utilization                           Paved Road       Gravel Road
      Gross Vehicle Weight                           14600 kg.        14600 kg.
      Average Payload                                 6570 kg.         6570 kg.
      Estimated Annual Quantity                    2628 tonnes      2628 tonnes
      Trip Running Time                                3.1 hrs.         3.1 hrs.
      Annual Running Hours                            1243 hrs.        1243 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 1054           $ 1054
      Distance wage                                       $ 0              $ 0
      Hourly wage                                     $ 16951          $ 16951
      Wage burden                                      $ 4141           $ 4141

C.    Total Operating Costs
   Paved Roads                                              Gravel Roads

             Cost                                                  Cost
              per    Cost                                           per    Cost
   Total  Running     per                                 Total  Running    per
    Cost     Hour     km.                                  Cost     Hour    km.
       $        $                                             $        $
                          Tractor variable costs
  22,146    17.82    55.4   Driver                       22,146    17.82   55.4
   6,461     5.20    16.2   Fuel                          6,461     5.20   16.2
   6,231     5.01    15.6   Repairs                       7,478     6.02   18.7
     190     0.15     0.5   Cleaning                        190     0.15    0.5
     430     0.35     1.1   Transport                       430     0.35    1.1
   1,575     1.27     3.9   Tires                         2,252     1.81    5.6
  37,033    29.80    92.7 Total tractor variable         38,957    31.35   97.5

                          Tractor fixed costs
  12,288     9.89    30.7   Depreciation                 12,288     9.89   30.7
     406     0.33     1.0   Licences                        406     0.33    1.0
  12,694    10.22    31.7 Total tractor fixed            12,694    10.22   31.7

  49,727    40.02   124.4 Tractor total                  51,651    41.57  129.2

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

  49,727    40.02   124.4 Total vehicle costs            51,651    41.57  129.2

   2,044     1.64     5.1 Insurance costs                 2,123     1.71    5.3
   9,537     7.67    23.8 Admin. and interest             9,906     7.97   24.8
                          Pickup and delivery
   6,812     5.48    17.0 Profit                          7,075     5.69   17.7
  68,120    54.81   170.3 Total operating cost           70,755    56.94  177.0


*******************************************************************************
*        Imperial Equivalent Summary                                          *
*                                                                             *
*        A.    Annual distance travelled --      24,856  mi.                  *
*              Gross vehicle weight      --      32,187 lbs.                  *
*              Average payload           --      14,484 lbs.                  *
*              Estimated annual quantity --       2,897 tons                  *
*                                                                             *
*        B.    Total Operating Cost per mile (cents/mile)                     *
*                                                                             *
*        Paved roads                         Gravel roads                     *
*                                                                             *
*                274.1     Total Operating Cost   284.8                       *
*******************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)        British Columbia

Commodity -- Bulk                                Annual distance -- 80000 km.

A.    Vehicle Utilization                           Paved Road        Gravel Road
      Gross Vehicle Weight                          14600 kg.          14600 kg.
      Average Payload                                6570 kg.           6570 kg.
      Estimated Annual Quantity                    5256 tonnes        5256 tonnes
      Trip Running Time                              3.1 hrs.           3.1 hrs.
      Annual Running Hours                          2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 2109             $ 2109
      Distance wage                                      $ 0                $ 0
      Hourly wage                                    $ 33903            $ 33903
      Wage burden                                     $ 8283             $ 8283

C.    Total Operating Costs
   P a v e d   R o a d s                             G r a v e l   R o a d s

          Cost                                                  Cost
           per     Cost                                          per     Cost
 Total   Running    per                               Total    Running    per
  Cost     Hour     km.                                Cost      Hour     km.
    $        $                                           $         $
                        Tractor variable costs
44,295    17.82    55.4   Driver                      44,295     17.82    55.4
12,922     5.20    16.2   Fuel                        12,922      5.20    16.2
12,463     5.01    15.6   Repairs                     14,955      6.02    18.7
   381     0.15     0.5   Cleaning                       381      0.15     0.5
   430     0.17     0.5   Transport                      430      0.17     0.5
 3,149     1.27     3.9   Tires                        4,503      1.81     5.6
73,640    29.62    92.1 Total tractor variable        77,486     31.17    96.9

                        Tractor fixed costs
12,288     4.94    15.4   Depreciation                12,288      4.94    15.4
   406     0.16     0.5   Licences                       406      0.16     0.5
12,694     5.10    15.9 Total tractor fixed           12,694      5.10    15.9

86,334    34.72   108.0 Tractor total                 90,180     36.27   112.8

                        Trailer variable costs
                          Repairs
                          Cleaning
                          Transport
                          Tires
                        Total trailer variable

                        Trailer fixed costs
                          Depreciation
                          Licences
                        Total trailer fixed

                        Trailer total

86,334    34.72   108.0 Total vehicle costs           90,180     36.27   112.8

 3,548     1.43     4.4 Insurance costs                3,706      1.49     4.6
16,557     6.66    20.7 Admin. and interest           17,295      6.96    21.6
                        Pickup and delivery
11,826     4.76    14.8 Profit                        12,353      4.97    15.4
118,265   47.57   147.9 Total operating cost         123,534     49.69   154.4


**************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                        *
*        A.   Annual distance travelled --      49,712  mi.              *
*             Gross vehicle weight      --      32,187 lbs.              *
*             Average payload           --      14,484 lbs.              *
*             Estimated annual quantity --       5,794 tons              *
*                                                                        *
*        B.   Total Operating Cost per mile (cents/mile)                 *
*                                                                        *
*        P a v e d   r o a d s            G r a v e l   r o a d s        *
*                                                                        *
*               238.0    Total Operating Cost    248.5                   *
**************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) British Columbia

Commodity -- Bulk Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 7884 tonnes | 7884 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 3163 | $ 3163 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 50854 | $ 50854 |
| | Wage burden | $ 12424 | $ 12424 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 66.441 | 17.82 | 55.4 | Driver | 66.441 | 17.82 | 55.4 |
| 19,383 | 5.20 | 16.2 | Fuel | 19,383 | 5.20 | 16.2 |
| 18,694 | 5.01 | 15.6 | Repairs | 22,433 | 6.02 | 18.7 |
| 571 | 0.15 | 0.5 | Cleaning | 571 | 0.15 | 0.5 |
| 430 | 0.12 | 0.4 | Transport | 430 | 0.12 | 0.4 |
| 4,724 | 1.27 | 3.9 | Tires | 6,755 | 1.81 | 5.6 |
| 110,243 | 29.57 | 92.0 | Total tractor variable | 116.013 | 31.12 | 96.8 |
| | | | Tractor fixed costs | | | |
| 12,288 | 3.30 | 10.2 | Depreciation | 12,288 | 3.30 | 10.2 |
| 406 | 0.11 | 0.3 | Licences | 406 | 0.11 | 0.3 |
| 12,694 | 3.41 | 10.5 | Total tractor fixed | 12,694 | 3.41 | 10.5 |
| 122,937 | 32.98 | 102.5 | Tractor total | 128,707 | 34.53 | 107.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 122,937 | 32.98 | 102.5 | Total vehicle costs | 128,707 | 34.53 | 107.3 |
| 5,052 | 1.36 | 4.2 | Insurance costs | 5,289 | 1.42 | 4.4 |
| 23,577 | 6.32 | 19.6 | Admin. and interest | 24,683 | 6.62 | 20.6 |
| | | | Pickup and delivery | | | |
| 16,841 | 4.52 | 14.0 | Profit | 17,631 | 4.73 | 14.7 |
| 168,407 | 45.18 | 140.3 | Total operating cost | 176,310 | 47.30 | 147.0 |

```
**************************************************************************
*         Imperial Equivalent Summary                                    *
*                                                                        *
*         A.    Annual distance travelled --      74,568  mi.            *
*               Gross vehicle weight      --      32,187 lbs.            *
*               Average payload           --      14,484 lbs.            *
*               Estimated annual quantity --       8,691 tons            *
*                                                                        *
*         B.    Total Operating Cost per mile (cents/mile)               *
*                                                                        *
*         Paved roads                         Gravel roads               *
*                                                                        *
*                 225.8    Total Operating Cost    236.6                 *
**************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Alberta

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 8370 kg. | 8370 kg. |
| | Estimated Annual Quantity | 3348 tonnes | 3348 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1144 | $ 1144 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 14441 | $ 14441 |
| | Wage burden | $ 3740 | $ 3740 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 19,325 | 15.55 | 48.3 | Driver | 19,325 | 15.55 | 48.3 |
| 5,247 | 4.22 | 13.1 | Fuel | 5,247 | 4.22 | 13.1 |
| 5.717 | 4.60 | 14.3 | Repairs | 6,860 | 5.52 | 17.2 |
| 219 | 0.18 | 0.5 | Cleaning | 219 | 0.18 | 0.5 |
| 298 | 0.24 | 0.7 | Transport | 298 | 0.24 | 0.7 |
| 1,490 | 1.20 | 3.7 | Tires | 2,130 | 1.71 | 5.3 |
| 32,296 | 25.99 | 80.6 | Total tractor variable | 34.079 | 27.42 | 85.1 |
| | | | Tractor fixed costs | | | |
| 11,484 | 9.24 | 28.7 | Depreciation | 11,484 | 9.24 | 28.7 |
| 402 | 0.32 | 1.0 | Licences | 402 | 0.32 | 1.0 |
| 11,886 | 9.56 | 29.7 | Total tractor fixed | 11,886 | 9.56 | 29.7 |
| 44,182 | 35.55 | 110.3 | Tractor total | 45,965 | 36.98 | 114.8 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 44,182 | 35.55 | 110.3 | Total vehicle costs | 45,965 | 36.98 | 114.8 |
| 1,816 | 1.46 | 4.5 | Insurance costs | 1.889 | 1.52 | 4.7 |
| 8,473 | 6.82 | 21.2 | Admin. and interest | 8.815 | 7.09 | 22.0 |
| | | | Pickup and delivery | | | |
| 6,052 | 4.87 | 15.1 | Profit | 6.297 | 5.07 | 15.7 |
| 60.523 | 48.70 | 151.1 | Total operating cost | 62.966 | 50.66 | 157.2 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 36,155 lbs.
Average payload -- 18,453 lbs.
Estimated annual quantity -- 3,691 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 243.2 | Total Operating Cost | 253.0 |

```
Configuration -- 2 axle straight truck (gasoline)                       Alberta

Commodity -- Bulk                            Annual distance --   80000 km.

A.    Vehicle Utilization                        Paved Road          Gravel Road
      Gross Vehicle Weight                        16400 kg.           16400 kg.
      Average Payload                              8370 kg.            8370 kg.
      Estimated Annual Quantity                 6696 tonnes         6696 tonnes
      Trip Running Time                            3.1 hrs.            3.1 hrs.
      Annual Running Hours                        2486 hrs.           2486 hrs.

B.    Driver Costs
      Load - unload time cost                      $ 2288              $ 2288
      Distance wage                                   $ 0                 $ 0
      Hourly wage                                 $ 28882             $ 28882
      Wage burden                                  $ 7481              $ 7481

C.    Total Operating Costs
   Paved Roads                                               Gravel Roads

            Cost                                                       Cost
             per     Cost                                               per      Cost
  Total  Running      per                                   Total   Running       per
   Cost     Hour      km.                                    Cost      Hour       km.
      $        $                                                $         $
                           Tractor variable costs
 38.651    15.55     48.3    Driver                        38.651     15.55      48.3
 10,495     4.22     13.1    Fuel                          10.495      4.22      13.1
 11,434     4.60     14.3    Repairs                       13,721      5.52      17.2
    437     0.18      0.5    Cleaning                         437      0.18       0.5
    298     0.12      0.4    Transport                        298      0.12       0.4
  2,980     1.20      3.7    Tires                          4.261      1.71       5.3
 64.295    25.87     80.3  Total tractor variable          67.863     27.30      84.8

                           Tractor fixed costs
 11.484     4.62     14.4    Depreciation                  11.484      4.62      14.4
    402     0.16      0.5    Licences                         402      0.16       0.5
 11,886     4.78     14.9  Total tractor fixed             11,886      4.78      14.9

 76,181    30.65     95.2  Tractor total                   79,749     32.08      99.7

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

 76,181    30.65     95.2  Total vehicle costs             79,749     32.08      99.7

  3,131     1.26      3.9  Insurance costs                  3,277      1.32       4.1
 14,610     5.88     18.3  Admin. and interest             15,294      6.15      19.1
                           Pickup and delivery
 10,436     4.20     13.0  Profit                          10,924      4.39      13.7
104,358    41.99    130.4  Total operating cost           109,244     43.94     136.6


*****************************************************************************
*         Imperial Equivalent Summary                                       *
*                                                                           *
*         A.    Annual distance travelled --      49,712  mi.               *
*               Gross vehicle weight      --      36,155 lbs.               *
*               Average payload           --      18,453 lbs.               *
*               Estimated annual quantity --       7,381 tons               *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         Paved roads                      Gravel roads                     *
*                                                                           *
*                 209.9     Total Operating Cost    219.8                   *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                Alberta

Commodity -- Bulk                           Annual distance -- 120000 km.

A.    Vehicle Utilization                          Paved Road       Gravel Road
      Gross Vehicle Weight                          16400 kg.         16400 kg.
      Average Payload                                8370 kg.          8370 kg.
      Estimated Annual Quantity                 10044 tonnes      10044 tonnes
      Trip Running Time                              3.1 hrs.          3.1 hrs.
      Annual Running Hours                          3728 hrs.         3728 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 3433            $ 3433
      Distance wage                                       $ 0               $ 0
      Hourly wage                                     $ 43323           $ 43323
      Wage burden                                     $ 11221           $ 11221

C.    Total Operating Costs
   P a v e d   R o a d s                           G r a v e l   R o a d s

              Cost                                                 Cost
               per     Cost                                         per     Cost
  Total    Running      per                               Total  Running     per
   Cost       Hour      km.                                Cost     Hour     km.
      $          $                                            $        $
                         Tractor variable costs
 57.977      15.55     48.3   Driver                     57.977    15.55    48.3
 15,742       4.22     13.1   Fuel                       15,742     4.22    13.1
 17,151       4.60     14.3   Repairs                    20,581     5.52    17.2
    656       0.18      0.5   Cleaning                      656     0.18     0.5
    298       0.08      0.2   Transport                     298     0.08     0.2
  4,469       1.20      3.7   Tires                       6.391     1.71     5.3
 96,293      25.83     80.1  Total tractor variable     101,645    27.26    84.6

                         Tractor fixed costs
 11.484       3.08      9.6   Depreciation               11.484     3.08     9.6
    402       0.11      0.3   Licences                      402     0.11     0.3
 11,886       3.19      9.9  Total tractor fixed         11.886     3.19     9.9

108,179      29.02     90.0  Tractor total              113,531    30.45    94.5

                         Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                         Total trailer variable

                         Trailer fixed costs
                              Depreciation
                              Licences
                         Total trailer fixed

                         Trailer total

108,179      29.02     90.0  Total vehicle costs        113,531    30.45    94.5

  4.446       1.19      3.7  Insurance costs              4,666     1.25     3.9
 20,747       5.56     17.3  Admin. and interest         21,773     5.84    18.1
                             Pickup and delivery
 14,819       3.97     12.3  Profit                      15,552     4.17    13.0
148,191      39.74    123.3  Total operating cost       155,522    41.71   129.5


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.    Annual distance travelled --      74,568  mi.            *
*              Gross vehicle weight      --      36,155 lbs.            *
*              Average payload           --      18,453 lbs.            *
*              Estimated annual quantity --      11,072 tons            *
*                                                                       *
*        B.    Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*        P a v e d   r o a d s          G r a v e l   r o a d s         *
*                                                                       *
*                198.4     Total Operating Cost    208.4                *
*************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Saskatchewan

Commodity -- Bulk Annual distance -- 40000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| Average Payload | 6570 kg. | 6570 kg. |
| Estimated Annual Quantity | 2628 tonnes | 2628 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 755 | $ 755 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 12142 | $ 12142 |
| Wage burden | $ 2579 | $ 2579 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 15,476 | 12.45 | 38.7 | Driver | 15,476 | 12.45 | 38.7 |
| 5,232 | 4.21 | 13.1 | Fuel | 5,232 | 4.21 | 13.1 |
| 4,275 | 3.44 | 10.7 | Repairs | 5,130 | 4.13 | 12.8 |
| 376 | 0.30 | 0.9 | Cleaning | 376 | 0.30 | 0.9 |
| 398 | 0.32 | 1.0 | Transport | 398 | 0.32 | 1.0 |
| 1,478 | 1.19 | 3.7 | Tires | 2,114 | 1.70 | 5.3 |
| 27,235 | 21.91 | 68.1 | Total tractor variable | 28,726 | 23.11 | 71.8 |
| | | | Tractor fixed costs | | | |
| 12,058 | 9.70 | 30.1 | Depreciation | 12,058 | 9.70 | 30.1 |
| 674 | 0.54 | 1.7 | Licences | 674 | 0.54 | 1.7 |
| 12,732 | 10.24 | 31.8 | Total tractor fixed | 12,732 | 10.24 | 31.8 |
| 39,967 | 32.15 | 99.9 | Tractor total | 41,458 | 33.35 | 103.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 39,967 | 32.15 | 99.9 | Total vehicle costs | 41,458 | 33.35 | 103.6 |
| 1,642 | 1.32 | 4.1 | Insurance costs | 1,704 | 1.37 | 4.3 |
| 7,665 | 6.17 | 19.2 | Admin. and interest | 7,951 | 6.40 | 19.9 |
| | | | Pickup and delivery | | | |
| 5,475 | 4.41 | 13.7 | Profit | 5,679 | 4.57 | 14.2 |
| 54,749 | 44.05 | 136.9 | Total operating cost | 56,792 | 45.69 | 142.0 |

**Imperial Equivalent Summary**

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 14,484 lbs.
Estimated annual quantity -- 2,897 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 220.3 | Total Operating Cost | 228.5 |

```
Configuration -- 2 axle straight truck (gasoline)              Saskatchewan

Commodity -- Bulk                            Annual distance --  80000 km.

A.   Vehicle Utilization                          Paved Road      Gravel Road
     Gross Vehicle Weight                         14600 kg.        14600 kg.
     Average Payload                               6570 kg.         6570 kg.
     Estimated Annual Quantity                    5256 tonnes      5256 tonnes
     Trip Running Time                             3.1 hrs.         3.1 hrs.
     Annual Running Hours                         2486 hrs.        2486 hrs.

B.   Driver Costs
     Load - unload time cost                        $ 1510           $ 1510
     Distance wage                                     $ 0              $ 0
     Hourly wage                                   $ 24284          $ 24284
     Wage burden                                    $ 5159           $ 5159

C.   Total Operating Costs
   P a v e d   R o a d s                            G r a v e l   R o a d s

            Cost                                                 Cost
             per     Cost                                         per     Cost
  Total  Running      per                               Total  Running     per
   Cost     Hour      km.                                Cost     Hour     km.
      $        $                                            $        $
                           Tractor variable costs
 30,953    12.45     38.7    Driver                    30,953    12.45    38.7
 10,464     4.21     13.1    Fuel                      10,464     4.21    13.1
  8,550     3.44     10.7    Repairs                   10,261     4.13    12.8
    752     0.30      0.9    Cleaning                     752     0.30     0.9
    398     0.16      0.5    Transport                    398     0.16     0.5
  2,956     1.19      3.7    Tires                      4,227     1.70     5.3
 54,073    21.75     67.6  Total tractor variable      57,055    22.95    71.3

                           Tractor fixed costs
 12,058     4.85     15.1    Depreciation              12,058     4.85    15.1
    674     0.27      0.8    Licences                     674     0.27     0.8
 12,732     5.12     15.9  Total tractor fixed         12,732     5.12    15.9

 66,805    26.87     83.5  Tractor total               69,787    28.07    87.2

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

 66,805    26.87     83.5  Total vehicle costs         69,787    28.07    87.2

  2,745     1.10      3.4  Insurance costs              2,868     1.15     3.6
 12,812     5.15     16.0  Admin. and interest         13,384     5.38    16.7
                           Pickup and delivery
  9,151     3.68     11.4  Profit                       9,560     3.85    12.0
 91,513    36.80    114.3  Total operating cost        95,599    38.45   119.5


*****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                           *
*         A.   Annual distance travelled --     49,712  mi.                 *
*              Gross vehicle weight      --     32,187 lbs.                 *
*              Average payload           --     14,484 lbs.                 *
*              Estimated annual quantity --      5,794 tons                 *
*                                                                           *
*         B.   Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*         P a v e d   r o a d s         G r a v e l   r o a d s             *
*                                                                           *
*                183.9    Total Operating Cost    192.3                     *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)              Saskatchewan

Commodity -- Bulk                              Annual distance -- 120000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                          14600 kg.          14600 kg.
      Average Payload                                6570 kg.           6570 kg.
      Estimated Annual Quantity                   7884 tonnes        7884 tonnes
      Trip Running Time                              3.1 hrs.           3.1 hrs.
      Annual Running Hours                          3728 hrs.          3728 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 2265             $ 2265
      Distance wage                                       $ 0                $ 0
      Hourly wage                                     $ 36426            $ 36426
      Wage burden                                      $ 7738             $ 7738

C.    Total Operating Costs
   P a v e d   R o a d s                               G r a v e l   R o a d s

                Cost                                                  Cost
                 per     Cost                                          per     Cost
   Total     Running      per                           Total     Running      per
    Cost        Hour      km.                            Cost        Hour      km.
       $           $                                        $           $
                               Tractor variable costs
  46,429       12.45     38.7    Driver                 46,429       12.45     38.7
  15,696        4.21     13.1    Fuel                   15,696        4.21     13.1
  12,826        3.44     10.7    Repairs                15,391        4.13     12.8
   1,128        0.30      0.9    Cleaning                1,128        0.30      0.9
     398        0.11      0.3    Transport                 398        0.11      0.3
   4,434        1.19      3.7    Tires                   6,341        1.70      5.3
  80,911       21.70     67.4  Total tractor variable   85,383       22.90     71.1

                               Tractor fixed costs
  12,058        3.23     10.0    Depreciation           12,058        3.23     10.0
     674        0.18      0.6    Licences                  674        0.18      0.6
  12,732        3.41     10.6  Total tractor fixed      12,732        3.41     10.6

  93,643       25.11     78.0  Tractor total            98,115       26.31     81.7

                               Trailer variable costs
                                 Repairs
                                 Cleaning
                                 Transport
                                 Tires
                               Total trailer variable

                               Trailer fixed costs
                                 Depreciation
                                 Licences
                               Total trailer fixed

                               Trailer total

  93,643       25.11     78.0  Total vehicle costs      98,115       26.31     81.7

   3,848        1.03      3.2  Insurance costs           4,032        1.08      3.4
  17,959        4.82     15.0  Admin. and interest      18,816        5.05     15.7
                               Pickup and delivery
  12,828        3.44     10.7  Profit                   13,440        3.60     11.2
 128,278       34.40    106.9  Total operating cost    134,403       36.04    112.0


***********************************************************************
*           I m p e r i a l   E q u i v a l e n t   S u m m a r y     *
*                                                                     *
*           A.    Annual distance travelled --     74,568  mi.        *
*                 Gross vehicle weight      --     32,187 lbs.        *
*                 Average payload           --     14,484 lbs.        *
*                 Estimated annual quantity --      8,691 tons        *
*                                                                     *
*           B.    Total Operating Cost per mile (cents/mile)          *
*                                                                     *
*           P a v e d   r o a d s           G r a v e l   r o a d s   *
*                                                                     *
*                172.0     Total Operating Cost    180.2              *
***********************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Manitoba

Commodity -- Bulk Annual distance -- 40000 km.

| A. | | Paved Road | Gravel Road |
|---|---|---|---|
| | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 2628 tonnes | 2628 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. | | | |
|---|---|---|---|
| | Driver Costs | | |
| | Load - unload time cost | $ 716 | $ 716 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 11508 | $ 11508 |
| | Wage burden | $ 2567 | $ 2567 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 14,791 | 11.90 | 37.0 | Driver | 14,791 | 11.90 | 37.0 |
| 6,532 | 5.26 | 16.3 | Fuel | 6,532 | 5.26 | 16.3 |
| 4,673 | 3.76 | 11.7 | Repairs | 5,608 | 4.51 | 14.0 |
| 295 | 0.24 | 0.7 | Cleaning | 295 | 0.24 | 0.7 |
| 447 | 0.36 | 1.1 | Transport | 447 | 0.36 | 1.1 |
| 1,263 | 1.02 | 3.2 | Tires | 1,806 | 1.45 | 4.5 |
| 28,001 | 22.54 | 70.0 | Total tractor variable | 29,479 | 23.72 | 73.6 |
| | | | Tractor fixed costs | | | |
| 12,173 | 9.80 | 30.4 | Depreciation | 12,173 | 9.80 | 30.4 |
| 482 | 0.39 | 1.2 | Licences | 482 | 0.39 | 1.2 |
| 12,655 | 10.19 | 31.6 | Total tractor fixed | 12,655 | 10.19 | 31.6 |
| 40,656 | 32.73 | 101.6 | Tractor total | 42,134 | 33.91 | 105.2 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 40,656 | 32.73 | 101.6 | Total vehicle costs | 42,134 | 33.91 | 105.2 |
| 1,671 | 1.34 | 4.2 | Insurance costs | 1,732 | 1.39 | 4.3 |
| 7,797 | 6.27 | 19.5 | Admin. and interest | 8,080 | 6.50 | 20.2 |
| | | | Pickup and delivery | | | |
| 5,569 | 4.48 | 13.9 | Profit | 5,772 | 4.64 | 14.4 |
| 55,693 | 44.82 | 139.2 | Total operating cost | 57,718 | 46.44 | 144.1 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 14,484 lbs.
Estimated annual quantity -- 2,897 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 224.0 | Total Operating Cost | 231.9 |

```
Configuration -- 2 axle straight truck (gasoline)               Manitoba

Commodity -- Bulk                         Annual distance --  80000 km.

A.   Vehicle Utilization                    Paved Road       Gravel Road
     Gross Vehicle Weight                    14600 kg.         14600 kg.
     Average Payload                          6570 kg.          6570 kg.
     Estimated Annual Quantity             5256 tonnes       5256 tonnes
     Trip Running Time                        3.1 hrs.          3.1 hrs.
     Annual Running Hours                    2486 hrs.         2486 hrs.

B.   Driver Costs
     Load - unload time cost                    $ 1431            $ 1431
     Distance wage                                 $ 0               $ 0
     Hourly wage                               $ 23016           $ 23016
     Wage burden                                $ 5134            $ 5134

C.   Total Operating Costs
   P a v e d   R o a d s                          G r a v e l   R o a d s

            Cost                                             Cost
             per   Cost                                       per   Cost
  Total  Running    per                            Total  Running    per
   Cost     Hour    km.                             Cost     Hour    km.
      $        $                                       $        $
                         Tractor variable costs
 29.581    11.90   37.0    Driver                 29.581    11.90   37.0
 13,064     5.26   16.3    Fuel                   13.064     5.26   16.3
  9,346     3.76   11.7    Repairs                11.215     4.51   14.0
    591     0.24    0.7    Cleaning                  591     0.24    0.7
    447     0.18    0.6    Transport                 447     0.18    0.6
  2,525     1.02    3.2    Tires                   3,611     1.45    4.5
 55,554    22.36   69.5  Total tractor variable   58.509    23.54   73.1

                         Tractor fixed costs
 12,173     4.90   15.2    Depreciation           12.173     4.90   15.2
    482     0.19    0.6    Licences                  482     0.19    0.6
 12,655     5.09   15.8  Total tractor fixed      12.655     5.09   15.8

 68,209    27.45   85.3  Tractor total            71,164    28.63   88.9

                         Trailer variable costs
                           Repairs
                           Cleaning
                           Transport
                           Tires
                         Total trailer variable

                         Trailer fixed costs
                           Depreciation
                           Licences
                         Total trailer fixed

                         Trailer total

 68,209    27.45   85.3  Total vehicle costs      71,164    28.63   88.9

  2,803     1.13    3.5  Insurance costs           2,925     1.18    3.7
 13,081     5.26   16.4  Admin. and interest      13,648     5.49   17.1
                         Pickup and delivery
  9,344     3.76   11.7  Profit                    9,749     3.92   12.2
 93,437    37.60  116.9  Total operating cost     97,486    39.22  121.9


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.    Annual distance travelled --      49,712  mi.            *
*              Gross vehicle weight      --      32,187 lbs.            *
*              Average payload           --      14,484 lbs.            *
*              Estimated annual quantity --       5,794 tons            *
*                                                                       *
*        B.    Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*        P a v e d   r o a d s           G r a v e l   r o a d s        *
*                                                                       *
*               188.1     Total Operating Cost   196.2                  *
*************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Manitoba

Commodity -- Bulk Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 7884 tonnes | 7884 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 2147 | $ 2147 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 34524 | $ 34524 |
| | Wage burden | $ 7701 | $ 7701 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 44,372 | 11.90 | 37.0 | Driver | 44,372 | 11.90 | 37.0 |
| 19,596 | 5.26 | 16.3 | Fuel | 19,596 | 5.26 | 16.3 |
| 14,019 | 3.76 | 11.7 | Repairs | 16,823 | 4.51 | 14.0 |
| 886 | 0.24 | 0.7 | Cleaning | 886 | 0.24 | 0.7 |
| 447 | 0.12 | 0.4 | Transport | 447 | 0.12 | 0.4 |
| 3,788 | 1.02 | 3.2 | Tires | 5,417 | 1.45 | 4.5 |
| 83,108 | 22.30 | 69.3 | Total tractor variable | 87.541 | 23.48 | 72.9 |
| | | | Tractor fixed costs | | | |
| 12,173 | 3.27 | 10.1 | Depreciation | 12,173 | 3.27 | 10.1 |
| 482 | 0.13 | 0.4 | Licences | 482 | 0.13 | 0.4 |
| 12,655 | 3.40 | 10.5 | Total tractor fixed | 12,655 | 3.40 | 10.5 |
| 95,763 | 25.70 | 79.8 | Tractor total | 100,196 | 26.88 | 83.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 95,763 | 25.70 | 79.8 | Total vehicle costs | 100,196 | 26.88 | 83.4 |
| 3,935 | 1.06 | 3.3 | Insurance costs | 4,118 | 1.10 | 3.4 |
| 18,366 | 4.93 | 15.3 | Admin. and interest | 19,216 | 5.15 | 16.0 |
| | | | Pickup and delivery | | | |
| 13,118 | 3.52 | 10.9 | Profit | 13,725 | 3.68 | 11.4 |
| 131,182 | 35.21 | 109.3 | Total operating cost | 137,255 | 36.81 | 114.2 |

Imperial Equivalent Summary

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 74,568 mi. |
| | Gross vehicle weight -- | 32,187 lbs. |
| | Average payload -- | 14,484 lbs. |
| | Estimated annual quantity -- | 8,691 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 175.9 | Total Operating Cost | 183.8 |

```
Configuration -- 2 axle straight truck (gasoline)                    Ontario

Commodity -- Bulk                              Annual distance --  40000 km.

A.    Vehicle Utilization                           Paved Road      Gravel Road
      Gross Vehicle Weight                          19000 kg.       19000 kg.
      Average Payload                               10970 kg.       10970 kg.
      Estimated Annual Quantity                   4388 tonnes     4388 tonnes
      Trip Running Time                              3.1 hrs.        3.1 hrs.
      Annual Running Hours                          1243 hrs.       1243 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 1700          $ 1700
      Distance wage                                     $ 0             $ 0
      Hourly wage                                   $ 16367         $ 16367
      Wage burden                                    $ 4336          $ 4336

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

                Cost                                                   Cost
                per     Cost                                           per      Cost
   Total      Running    per                              Total      Running     per
   Cost        Hour      km.                              Cost        Hour       km.
    $           $                                          $           $
                             Tractor variable costs
 22.403       18.03     56.0   Driver                    22.403       18.03     56.0
  6,687        5.38     16.7   Fuel                       6.687        5.38     16.7
  6,313        5.08     15.8   Repairs                    7.576        6.10     18.9
    410        0.33      1.0   Cleaning                     410        0.33      1.0
    447        0.36      1.1   Transport                    447        0.36      1.1
  1,457        1.17      3.6   Tires                      2,083        1.68      5.2
 37,717       30.35     94.2 Total tractor variable      39.606       31.88     98.9

                             Tractor fixed costs
 11.436        9.20     28.6   Depreciation              11,436        9.20     28.6
    709        0.57      1.8   Licences                     709        0.57      1.8
 12,145        9.77     30.4 Total tractor fixed         12,145        9.77     30.4

 49,862       40.12    124.6 Tractor total               51,751       41.65    129.3

                             Trailer variable costs
                               Repairs
                               Cleaning
                               Transport
                               Tires
                             Total trailer variable

                             Trailer fixed costs
                               Depreciation
                               Licences
                             Total trailer fixed

                             Trailer total

 49.862       40.12    124.6 Total vehicle costs         51,751       41.65    129.3

  2.049        1.65      5.1 Insurance costs              2,127        1.71      5.3
  9,563        7.69     23.9 Admin. and interest          9,925        7.99     24.8
                             Pickup and delivery
  6.831        5.50     17.1 Profit                       7,089        5.70     17.7
 68.305       54.96    170.7 Total operating cost        70.892       57.05    177.1


****************************************************************************
*          Imperial Equivalent Summary                                     *
*                                                                          *
*          A.    Annual distance travelled --    24,856  mi.               *
*                Gross vehicle weight      --    41,887 lbs.               *
*                Average payload           --    24,184 lbs.               *
*                Estimated annual quantity --     4,837 tons               *
*                                                                          *
*          B.    Total Operating Cost per mile (cents/mile)                *
*                                                                          *
*          Paved roads                        Gravel roads                 *
*                                                                          *
*                274.7     Total Operating Cost    285.0                   *
****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                      Ontario

Commodity -- Bulk                              Annual distance --  80000 km.

A.    Vehicle Utilization                           Paved Road      Gravel Road
      Gross Vehicle Weight                          19000 kg.        19000 kg.
      Average Payload                               10970 kg.        10970 kg.
      Estimated Annual Quantity                   8776 tonnes      8776 tonnes
      Trip Running Time                              3.1 hrs.         3.1 hrs.
      Annual Running Hours                          2486 hrs.        2486 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 3399           $ 3399
      Distance wage                                      $ 0              $ 0
      Hourly wage                                    $ 32735          $ 32735
      Wage burden                                     $ 8672           $ 8672

C.    Total Operating Costs
    Paved Roads                                                  Gravel Roads

               Cost                                                   Cost
                per    Cost                                            per    Cost
   Total    Running     per                                Total   Running     per
    Cost       Hour     km.                                 Cost      Hour     km.
       $          $                                            $         $
                            Tractor variable costs
  44,806      18.03    56.0   Driver                      44,806     18.03    56.0
  13,374       5.38    16.7   Fuel                        13,374      5.38    16.7
  12,627       5.08    15.8   Repairs                     15,152      6.10    18.9
     820       0.33     1.0   Cleaning                       820      0.33     1.0
     447       0.18     0.6   Transport                      447      0.18     0.6
   2,914       1.17     3.6   Tires                        4,167      1.68     5.2
  74,988      30.17    93.7 Total tractor variable        78,766     31.70    98.4

                            Tractor fixed costs
  11,436       4.60    14.3   Depreciation                11,436      4.60    14.3
     709       0.29     0.9   Licences                       709      0.29     0.9
  12,145       4.89    15.2 Total tractor fixed           12,145      4.89    15.2

  87,133      35.06   108.9 Tractor total                 90,911     36.59   113.6

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

  87,133      35.06   108.9 Total vehicle costs           90,911     36.59   113.6

   3,581       1.44     4.5 Insurance costs                3,736      1.50     4.7
  16,711       6.72    20.9 Admin. and interest           17,435      7.01    21.8
                            Pickup and delivery
  11,936       4.80    14.9 Profit                        12,454      5.01    15.6
 119,361      48.02   149.2 Total operating cost         124,536     50.11   155.7


***************************************************************************
*        Imperial Equivalent Summary                                      *
*                                                                         *
*        A.    Annual distance travelled --       49,712  mi.             *
*              Gross vehicle weight      --       41,887 lbs.             *
*              Average payload           --       24,184 lbs.             *
*              Estimated annual quantity --        9,674 tons             *
*                                                                         *
*        B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                         *
*        Paved roads                        Gravel roads                  *
*                                                                         *
*              240.1     Total Operating Cost    250.6                    *
***************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Ontario

Commodity -- Bulk Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 19000 kg. | 19000 kg. |
| | Average Payload | 10970 kg. | 10970 kg. |
| | Estimated Annual Quantity | 13164 tonnes | 13164 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 5099 | $ 5099 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 49102 | $ 49102 |
| | Wage burden | $ 13008 | $ 13008 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 67,209 | 18.03 | 56.0 | Driver | 67,209 | 18.03 | 56.0 |
| 20,061 | 5.38 | 16.7 | Fuel | 20,061 | 5.38 | 16.7 |
| 18,940 | 5.08 | 15.8 | Repairs | 22,728 | 6.10 | 18.9 |
| 1,230 | 0.33 | 1.0 | Cleaning | 1,230 | 0.33 | 1.0 |
| 447 | 0.12 | 0.4 | Transport | 447 | 0.12 | 0.4 |
| 4,371 | 1.17 | 3.6 | Tires | 6,250 | 1.68 | 5.2 |
| 112,258 | 30.11 | 93.5 | Total tractor variable | 117,925 | 31.64 | 98.2 |
| | | | Tractor fixed costs | | | |
| 11,436 | 3.07 | 9.5 | Depreciation | 11,436 | 3.07 | 9.5 |
| 709 | 0.19 | 0.6 | Licences | 709 | 0.19 | 0.6 |
| 12,145 | 3.26 | 10.1 | Total tractor fixed | 12,145 | 3.26 | 10.1 |
| 124,403 | 33.37 | 103.6 | Tractor total | 130,070 | 34.90 | 108.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 124,403 | 33.37 | 103.6 | Total vehicle costs | 130,070 | 34.90 | 108.3 |
| 5,112 | 1.37 | 4.3 | Insurance costs | 5,345 | 1.43 | 4.5 |
| 23,858 | 6.40 | 19.9 | Admin. and interest | 24,945 | 6.69 | 20.8 |
| | | | Pickup and delivery | | | |
| 17,042 | 4.57 | 14.2 | Profit | 17,818 | 4.78 | 14.8 |
| 170,415 | 45.71 | 142.0 | Total operating cost | 178,178 | 47.80 | 148.4 |

Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 41,887 lbs.
Average payload -- 24,184 lbs.
Estimated annual quantity -- 14,511 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 228.5 | Total Operating Cost | 238.8 |

Configuration -- 2 axle straight truck (gasoline) Quebec

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 10470 kg. | 10470 kg. |
| | Estimated Annual Quantity | 4188 tonnes | 4188 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1404 | $ 1404 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 14168 | $ 14168 |
| | Wage burden | $ 3893 | $ 3893 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 19,465 | 15.66 | 48.7 | Driver | 19,465 | 15.66 | 48.7 |
| 7,786 | 6.27 | 19.5 | Fuel | 7,786 | 6.27 | 19.5 |
| 6,139 | 4.94 | 15.3 | Repairs | 7,367 | 5.93 | 18.4 |
| 328 | 0.26 | 0.8 | Cleaning | 328 | 0.26 | 0.8 |
| 348 | 0.28 | 0.9 | Transport | 348 | 0.28 | 0.9 |
| 1,457 | 1.17 | 3.6 | Tires | 2,083 | 1.68 | 5.2 |
| 35,523 | 28.58 | 88.8 | Total tractor variable | 37,377 | 30.08 | 93.5 |
| | | | Tractor fixed costs | | | |
| 12,470 | 10.03 | 31.2 | Depreciation | 12,470 | 10.03 | 31.2 |
| 822 | 0.66 | 2.1 | Licences | 822 | 0.66 | 2.1 |
| 13,292 | 10.69 | 33.3 | Total tractor fixed | 13,292 | 10.69 | 33.3 |
| 48,815 | 39.27 | 122.1 | Tractor total | 50,669 | 40.77 | 126.8 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 48,815 | 39.27 | 122.1 | Total vehicle costs | 50,669 | 40.77 | 126.8 |
| 2,006 | 1.61 | 5.0 | Insurance costs | 2,082 | 1.68 | 5.2 |
| 9,362 | 7.53 | 23.4 | Admin. and interest | 9,717 | 7.82 | 24.3 |
| | | | Pickup and delivery | | | |
| 6,687 | 5.38 | 16.7 | Profit | 6,941 | 5.59 | 17.4 |
| 66,870 | 53.79 | 167.2 | Total operating cost | 69,409 | 55.86 | 173.7 |

Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 40,785 lbs.
Average payload -- 23,082 lbs.
Estimated annual quantity -- 4,616 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 269.1 | Total Operating Cost | 279.5 |

Configuration -- 2 axle straight truck (gasoline)  Quebec

Commodity -- Bulk  Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 10470 kg. | 10470 kg. |
| | Estimated Annual Quantity | 8376 tonnes | 8376 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 2808 | $ 2808 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 28335 | $ 28335 |
| | Wage burden | $ 7786 | $ 7786 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 38,929 | 15.66 | 48.7 | Driver | 38,929 | 15.66 | 48.7 |
| 15,572 | 6.27 | 19.5 | Fuel | 15,572 | 6.27 | 19.5 |
| 12,279 | 4.94 | 15.3 | Repairs | 14,735 | 5.93 | 18.4 |
| 656 | 0.26 | 0.8 | Cleaning | 656 | 0.26 | 0.8 |
| 348 | 0.14 | 0.4 | Transport | 348 | 0.14 | 0.4 |
| 2,914 | 1.17 | 3.6 | Tires | 4,167 | 1.68 | 5.2 |
| 70,698 | 28.44 | 88.3 | Total tractor variable | 74,407 | 29.94 | 93.0 |
| | | | Tractor fixed costs | | | |
| 12,470 | 5.02 | 15.6 | Depreciation | 12,470 | 5.02 | 15.6 |
| 822 | 0.33 | 1.0 | Licences | 822 | 0.33 | 1.0 |
| 13,292 | 5.35 | 16.6 | Total tractor fixed | 13,292 | 5.35 | 16.6 |
| 83,990 | 33.79 | 104.9 | Tractor total | 87,699 | 35.29 | 109.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 83,990 | 33.79 | 104.9 | Total vehicle costs | 87,699 | 35.29 | 109.6 |
| 3,452 | 1.39 | 4.3 | Insurance costs | 3,604 | 1.45 | 4.5 |
| 16,108 | 6.48 | 20.1 | Admin. and interest | 16,819 | 6.77 | 21.0 |
| | | | Pickup and delivery | | | |
| 11,505 | 4.63 | 14.4 | Profit | 12,013 | 4.83 | 15.0 |
| 115,055 | 46.29 | 143.7 | Total operating cost | 120,135 | 48.34 | 150.1 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 40,785 lbs.
Average payload -- 23,082 lbs.
Estimated annual quantity -- 9,233 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 231.3 | Total Operating Cost | 241.6 |

Configuration -- 2 axle straight truck (gasoline) Quebec

Commodity -- Bulk Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 10470 kg. | 10470 kg. |
| | Estimated Annual Quantity | 12564 tonnes | 12564 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4213 | $ 4213 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 42503 | $ 42503 |
| | Wage burden | $ 11679 | $ 11679 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 58.395 | 15.66 | 48.7 | Driver | 58,395 | 15.66 | 48.7 |
| 23,358 | 6.27 | 19.5 | Fuel | 23,358 | 6.27 | 19.5 |
| 18,418 | 4.94 | 15.3 | Repairs | 22,102 | 5.93 | 18.4 |
| 984 | 0.26 | 0.8 | Cleaning | 984 | 0.26 | 0.8 |
| 348 | 0.09 | 0.3 | Transport | 348 | 0.09 | 0.3 |
| 4,371 | 1.17 | 3.6 | Tires | 6,250 | 1.68 | 5.2 |
| 105,874 | 28.39 | 88.2 | Total tractor variable | 111,437 | 29.89 | 92.9 |
| | | | Tractor fixed costs | | | |
| 12,470 | 3.34 | 10.4 | Depreciation | 12,470 | 3.34 | 10.4 |
| 822 | 0.22 | 0.7 | Licences | 822 | 0.22 | 0.7 |
| 13,292 | 3.56 | 11.1 | Total tractor fixed | 13,292 | 3.56 | 11.1 |
| 119,166 | 31.95 | 99.3 | Tractor total | 124,729 | 33.45 | 104.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 119.166 | 31.95 | 99.3 | Total vehicle costs | 124,729 | 33.45 | 104.0 |
| 4.897 | 1.31 | 4.1 | Insurance costs | 5,126 | 1.37 | 4.3 |
| 22,854 | 6.13 | 19.0 | Admin. and interest | 23,921 | 6.42 | 19.9 |
| | | | Pickup and delivery | | | |
| 16,324 | 4.38 | 13.6 | Profit | 17,086 | 4.58 | 14.2 |
| 163,241 | 43.77 | 136.0 | Total operating cost | 170,862 | 45.82 | 142.4 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.

Gross vehicle weight -- 40,785 lbs.

Average payload -- 23,082 lbs.

Estimated annual quantity -- 13,849 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 218.9 | Total Operating Cost | 229.2 |

```
Configuration -- 2 axle straight truck (gasoline)                 Maritimes

Commodity -- Bulk                              Annual distance --  40000 km.

A.    Vehicle Utilization                        Paved Road       Gravel Road
      Gross Vehicle Weight                        13500 kg.         13500 kg.
      Average Payload                              5470 kg.          5470 kg.
      Estimated Annual Quantity                 2188 tonnes       2188 tonnes
      Trip Running Time                            3.1 hrs.          3.1 hrs.
      Annual Running Hours                        1243 hrs.         1243 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 528             $ 528
      Distance wage                                    $ 0               $ 0
      Hourly wage                                  $ 10203           $ 10203
      Wage burden                                   $ 1932            $ 1932

C.    Total Operating Costs
   Paved Roads                                        Gravel Roads

             Cost                                                 Cost
              per    Cost                                          per    Cost
   Total  Running     per                             Total    Running     per
    Cost     Hour     km.                              Cost       Hour     km.
       $        $                                         $          $
                            Tractor variable costs
  12,663    10.19    31.7     Driver                 12,663      10.19    31.7
   6,904     5.56    17.3     Fuel                    6,904       5.56    17.3
   5,851     4.71    14.6     Repairs                 7,021       5.65    17.6
     301     0.24     0.8     Cleaning                  301       0.24     0.8
     398     0.32     1.0     Transport                 398       0.32     1.0
   1,419     1.14     3.5     Tires                   2,029       1.63     5.1
  27,536    22.16    68.9   Total tractor variable   29,316      23.59    73.5

                            Tractor fixed costs
  12,747    10.26    31.9     Depreciation           12,747      10.26    31.9
     361     0.29     0.9     Licences                  361       0.29     0.9
  13,108    10.55    32.8   Total tractor fixed      13,108      10.55    32.8

  40,644    32.71   101.7   Tractor total            42,424      34.14   106.3

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

  40,644    32.71   101.7   Total vehicle costs      42,424      34.14   106.3

   1,670     1.34     4.2   Insurance costs           1,743       1.40     4.4
   7,795     6.27    19.5   Admin. and interest       8,136       6.55    20.3
                            Pickup and delivery
   5,568     4.48    13.9   Profit                    5,811       4.68    14.5
  55,677    44.80   139.3   Total operating cost     58,114      46.77   145.5


****************************************************************************
*            Imperial Equivalent Summary                                   *
*                                                                          *
*          A.    Annual distance travelled --       24,856  mi.            *
*                Gross vehicle weight      --       29,762 lbs.            *
*                Average payload           --       12,059 lbs.            *
*                Estimated annual quantity --        2,412 tons            *
*                                                                          *
*          B.    Total Operating Cost per mile (cents/mile)                *
*                                                                          *
*          Paved roads                        Gravel roads                 *
*                                                                          *
*                   224.2    Total Operating Cost    234.2                 *
****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                        Maritimes

Commodity -- Buik                                    Annual distance --  80000 km.

A.     Vehicle Utilization                             Paved Road         Gravel Road
       Gross Vehicle Weight                             13500 kg.          13500 kg.
       Average Payload                                   5470 kg.           5470 kg.
       Estimated Annual Quantity                       4376 tonnes        4376 tonnes
       Trip Running Time                                  3.1 hrs.           3.1 hrs.
       Annual Running Hours                              2486 hrs.          2486 hrs.

B.     Driver Costs
       Load - unload time cost                            $ 1057             $ 1057
       Distance wage                                         $ 0                $ 0
       Hourly wage                                       $ 20406            $ 20406
       Wage burden                                        $ 3863             $ 3863

C.     Total Operating Costs
   P a v e d   R o a d s                                G r a v e l   R o a d s

             Cost                                                        Cost
              per     Cost                                                per      Cost
  Total    Running     per                                      Total   Running     per
   Cost      Hour      km.                                       Cost     Hour      km.
     $         $                                                   $        $
                              Tractor variable costs
 25,326     10.19     31.7      Driver                        25.326    10.19     31.7
 13,807      5.55     17.3      Fuel                          13.807     5.55     17.3
 11,702      4.71     14.6      Repairs                       14.043     5.65     17.6
    602      0.24      0.8      Cleaning                         602     0.24      0.8
    398      0.16      0.5      Transport                        398     0.16      0.5
  2,838      1.14      3.5      Tires                          4.058     1.63      5.1
 54,673     21.99     68.4    Total tractor variable          58.234    23.42     73.0

                              Tractor fixed costs
 12,747      5.13     15.9      Depreciation                  12.747     5.13     15.9
    361      0.15      0.5      Licences                         361     0.15      0.5
 13,108      5.28     16.4    Total tractor fixed             13.108     5.28     16.4

 67,781     27.27     84.8    Tractor total                   71.342    28.70     89.4

                              Trailer variable costs
                                Repairs
                                Cleaning
                                Transport
                                Tires
                              Total trailer variable

                              Trailer fixed costs
                                Depreciation
                                Licences
                              Total trailer fixed

                              Trailer total

 67,781     27.27     84.8    Total vehicle costs             71.342    28.70     89.4

  2,786      1.12      3.5    Insurance costs                  2,932     1.18      3.7
 12,999      5.23     16.2    Admin. and interest             13,682     5.50     17.1
                              Pickup and delivery
  9,285      3.74     11.6    Profit                           9,773     3.93     12.2
 92,851     37.36    116.1    Total operating cost            97.729    39.31    122.4


**************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                        *
*        A.   Annual distance travelled --     49,712  mi.               *
*             Gross vehicle weight      --     29,762 lbs.               *
*             Average payload           --     12,059 lbs.               *
*             Estimated annual quantity --      4,824 tons               *
*                                                                        *
*        B.   Total Operating Cost per mile (cents/mile)                 *
*                                                                        *
*        P a v e d   r o a d s              G r a v e l   r o a d s      *
*                                                                        *
*                186.8     Total Operating Cost    197.0                 *
**************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                    Maritimes

Commodity -- Bulk                                   Annual distance -- 120000 km.

A.    Vehicle Utilization                             Paved Road        Gravel Road
      Gross Vehicle Weight                             13500 kg.         13500 kg.
      Average Payload                                   5470 kg.          5470 kg.
      Estimated Annual Quantity                       6564 tonnes       6564 tonnes
      Trip Running Time                                 3.1 hrs.          3.1 hrs.
      Annual Running Hours                             3728 hrs.         3728 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 1585            $ 1585
      Distance wage                                       $ 0               $ 0
      Hourly wage                                     $ 30610           $ 30610
      Wage burden                                      $ 5795            $ 5795

C.    Total Operating Costs
   P a v e d   R o a d s                            G r a v e l   R o a d s

            Cost                                                Cost
             per    Cost                                         per    Cost
  Total  Running     per                              Total  Running     per
   Cost     Hour     km.                               Cost     Hour     km.
      $        $                                          $        $
                          Tractor variable costs
 37,990    10.19    31.7    Driver                   37,990    10.19    31.7
 20,711     5.56    17.3    Fuel                     20,711     5.56    17.3
 17,553     4.71    14.6    Repairs                  21,064     5.65    17.6
    902     0.24     0.8    Cleaning                    902     0.24     0.8
    398     0.11     0.3    Transport                   398     0.11     0.3
  4,257     1.14     3.5    Tires                     6,087     1.63     5.1
 81,811    21.95    68.2  Total tractor variable     87,152    23.38    72.8

                          Tractor fixed costs
 12,747     3.42    10.6    Depreciation             12,747     3.42    10.6
    361     0.10     0.3    Licences                    361     0.10     0.3
 13,108     3.52    10.9  Total tractor fixed        13,108     3.52    10.9

 94,919    25.47    79.1  Tractor total             100,260    26.90    83.7

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

 94,919    25.47    79.1  Total vehicle costs       100,260    26.90    83.7

  3,901     1.05     3.3  Insurance costs             4,120     1.11     3.4
 18,204     4.88    15.2  Admin. and interest        19,228     5.16    16.0
                          Pickup and delivery
 13,003     3.49    10.8  Profit                     13,734     3.68    11.4
130,027    34.89   108.4  Total operating cost      137,342    36.85   114.5


*************************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                       *
*       A.    Annual distance travelled --      74,568  mi.             *
*             Gross vehicle weight      --      29,762 lbs.             *
*             Average payload           --      12,059 lbs.             *
*             Estimated annual quantity --       7,235 tons             *
*                                                                       *
*       B.    Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*       P a v e d   r o a d s             G r a v e l   r o a d s       *
*                                                                       *
*                 174.4    Total Operating Cost    184.3                *
*************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                  Newfoundland

Commodity -- Bulk                               Annual distance --  40000 km.

A.    Vehicle Utilization                         Paved Road        Gravel Road
      Gross Vehicle Weight                         13500 kg.          13500 kg.
      Average Payload                               5470 kg.           5470 kg.
      Estimated Annual Quantity                 2188 tonnes        2188 tonnes
      Trip Running Time                             3.1 hrs.           3.1 hrs.
      Annual Running Hours                         1243 hrs.          1243 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 539              $ 539
      Distance wage                                      $ 0                $ 0
      Hourly wage                                    $ 10402            $ 10402
      Wage burden                                     $ 1969             $ 1969

C.    Total Operating Costs
         P a v e d   R o a d s                         G r a v e l   R o a d s

                 Cost                                                 Cost
                  per    Cost                                          per    Cost
       Total  Running     per                             Total    Running     per
        Cost     Hour     km.                              Cost       Hour     km.
           $        $                                         $          $
                                 Tractor variable costs
      12,910    10.39    32.3      Driver                12,910      10.39    32.3
       7,322     5.89    18.3      Fuel                   7,322       5.89    18.3
       6,562     5.28    16.4      Repairs                7,874       6.34    19.7
         437     0.35     1.1      Cleaning                 437       0.35     1.1
         398     0.32     1.0      Transport                398       0.32     1.0
       1,419     1.14     3.5      Tires                  2,029       1.63     5.1
      29,048    23.37    72.6    Total tractor variable  30,970      24.92    77.5

                                 Tractor fixed costs
      12,862    10.35    32.2      Depreciation          12,862      10.35    32.2
         392     0.32     1.0      Licences                 392       0.32     1.0
      13,254    10.67    33.2    Total tractor fixed     13,254      10.67    33.2

      42,302    34.04   105.8    Tractor total           44,224      35.59   110.7

                                 Trailer variable costs
                                   Repairs
                                   Cleaning
                                   Transport
                                   Tires
                                 Total trailer variable

                                 Trailer fixed costs
                                   Depreciation
                                   Licences
                                 Total trailer fixed

                                 Trailer total

      42,302    34.04   105.8    Total vehicle costs     44,224      35.59   110.7

       1,738     1.40     4.3    Insurance costs          1,817       1.46     4.5
       8,113     6.53    20.3    Admin. and interest      8,481       6.82    21.2
                                 Pickup and delivery
       5,795     4.66    14.5    Profit                   6,058       4.87    15.1
      57,948    46.63   144.9    Total operating cost    60,580      48.74   151.5


*******************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y              *
*                                                                             *
*         A.    Annual distance travelled --      24,856  mi.                 *
*               Gross vehicle weight      --      29,762 lbs.                 *
*               Average payload           --      12,059 lbs.                 *
*               Estimated annual quantity --       2,412 tons                 *
*                                                                             *
*         B.    Total Operating Cost per mile (cents/mile)                    *
*                                                                             *
*         P a v e d   r o a d s                  G r a v e l   r o a d s      *
*                                                                             *
*                 233.2    Total Operating Cost    243.8                      *
*******************************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Newfoundland

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5470 kg. | 5470 kg. |
| | Estimated Annual Quantity | 4376 tonnes | 4376 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1077 | $ 1077 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 20804 | $ 20804 |
| | Wage burden | $ 3939 | $ 3939 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 25,820 | 10.39 | 32.3 | Driver | 25,820 | 10.39 | 32.3 |
| 14,643 | 5.89 | 18.3 | Fuel | 14,643 | 5.89 | 18.3 |
| 13,124 | 5.28 | 16.4 | Repairs | 15,749 | 6.34 | 19.7 |
| 875 | 0.35 | 1.1 | Cleaning | 875 | 0.35 | 1.1 |
| 398 | 0.16 | 0.5 | Transport | 398 | 0.16 | 0.5 |
| 2,838 | 1.14 | 3.5 | Tires | 4,058 | 1.63 | 5.1 |
| 57,698 | 23.21 | 72.1 | Total tractor variable | 61,543 | 24.76 | 77.0 |
| | | | Tractor fixed costs | | | |
| 12,862 | 5.17 | 16.1 | Depreciation | 12,862 | 5.17 | 16.1 |
| 392 | 0.16 | 0.5 | Licences | 392 | 0.16 | 0.5 |
| 13,254 | 5.33 | 16.6 | Total tractor fixed | 13,254 | 5.33 | 16.6 |
| 70,952 | 28.54 | 88.7 | Tractor total | 74,797 | 30.09 | 93.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 70,952 | 28.54 | 88.7 | Total vehicle costs | 74,797 | 30.09 | 93.6 |
| 2,916 | 1.17 | 3.6 | Insurance costs | 3,074 | 1.24 | 3.8 |
| 13,607 | 5.47 | 17.0 | Admin. and interest | 14,345 | 5.77 | 17.9 |
| | | | Pickup and delivery | | | |
| 9,719 | 3.91 | 12.1 | Profit | 10,246 | 4.12 | 12.8 |
| 97,194 | 39.09 | 121.4 | Total operating cost | 102,462 | 41.22 | 128.1 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 29,762 lbs.
Average payload -- 12,059 lbs.
Estimated annual quantity -- 4,824 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 195.4 | Total Operating Cost | 206.2 |

```
Configuration -- 2 axle straight truck (gasoline)            Newfoundland

Commodity -- Bulk                              Annual distance -- 120000 km.

A.    Vehicle Utilization                         Paved Road         Gravel Road
      Gross Vehicle Weight                        13500 kg.           13500 kg.
      Average Payload                              5470 kg.            5470 kg.
      Estimated Annual Quantity                  6564 tonnes         6564 tonnes
      Trip Running Time                            3.1 hrs.            3.1 hrs.
      Annual Running Hours                        3728 hrs.           3728 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 1616              $ 1616
      Distance wage                                    $ 0                 $ 0
      Hourly wage                                  $ 31206             $ 31206
      Wage burden                                   $ 5908              $ 5908

C.    Total Operating Costs
   Paved Roads                                       Gravel Roads

              Cost                                                Cost
               per      Cost                                       per      Cost
   Total    Running      per                            Total    Running     per
   Cost       Hour       km.                            Cost       Hour      km.
     $          $                                         $          $
                               Tractor variable costs
  38,730     10.39      32.3     Driver                38,730     10.39     32.3
  21,965      5.89      18.3     Fuel                  21,965      5.89     18.3
  19,686      5.28      16.4     Repairs               23,623      6.34     19.7
   1,312      0.35       1.1     Cleaning               1,312      0.35      1.1
     398      0.11       0.3     Transport                398      0.11      0.3
   4,257      1.14       3.5     Tires                  6,087      1.63      5.1
  86,348     23.16      71.9   Total tractor variable  92,115     24.71     76.8

                               Tractor fixed costs
  12,862      3.45      10.7     Depreciation          12,862      3.45     10.7
     392      0.11       0.3     Licences                 392      0.11      0.3
  13,254      3.56      11.0   Total tractor fixed     13,254      3.56     11.0

  99,602     26.72      82.9   Tractor total          105,369     28.27     87.8

                               Trailer variable costs
                                 Repairs
                                 Cleaning
                                 Transport
                                 Tires
                               Total trailer variable

                               Trailer fixed costs
                                 Depreciation
                                 Licences
                               Total trailer fixed

                               Trailer total

  99,602     26.72      82.9   Total vehicle costs    105,369     28.27     87.8

   4,093      1.10       3.4   Insurance costs          4,330      1.16      3.6
  19,102      5.12      15.9   Admin. and interest     20,208      5.42     16.8
                               Pickup and delivery
  13,644      3.66      11.4   Profit                  14,434      3.87     12.0
 136,441     36.60     113.6   Total operating cost   144,341     38.72    120.2


*********************************************************************
*          Imperial Equivalent Summary                              *
*                                                                   *
*          A.   Annual distance travelled --      74,568  mi.       *
*               Gross vehicle weight      --      29,762 lbs.       *
*               Average payload           --      12,059 lbs.       *
*               Estimated annual quantity --       7,235 tons       *
*                                                                   *
*          B.   Total Operating Cost per mile (cents/mile)          *
*                                                                   *
*          Paved roads                    Gravel roads              *
*                                                                   *
*               182.8     Total Operating Cost     193.4            *
*********************************************************************
```

Configuration -- 2 axle straight truck (gasoline) Yukon

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 15000 kg. | 15000 kg. |
| | Average Payload | 6970 kg. | 6970 kg. |
| | Estimated Annual Quantity | 2788 tonnes | 2788 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 990 | $ 990 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 15000 | $ 15000 |
| | Wage burden | $ 3678 | $ 3678 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 19.668 | 15.83 | 49.2 | Driver | 19.668 | 15.83 | 49.2 |
| 7,078 | 5.70 | 17.7 | Fuel | 7,078 | 5.70 | 17.7 |
| 5.965 | 4.80 | 14.9 | Repairs | 7,159 | 5.76 | 17.9 |
| 410 | 0.33 | 1.0 | Cleaning | 410 | 0.33 | 1.0 |
| 696 | 0.56 | 1.7 | Transport | 696 | 0.56 | 1.7 |
| 1,724 | 1.39 | 4.3 | Tires | 2,466 | 1.98 | 6.2 |
| 35.541 | 28.61 | 88.8 | Total tractor variable | 37,477 | 30.16 | 93.7 |
| | | | Tractor fixed costs | | | |
| 11.484 | 9.24 | 28.7 | Depreciation | 11.484 | 9.24 | 28.7 |
| 400 | 0.32 | 1.0 | Licences | 400 | 0.32 | 1.0 |
| 11.884 | 9.56 | 29.7 | Total tractor fixed | 11.884 | 9.56 | 29.7 |
| 47,425 | 38.17 | 118.5 | Tractor total | 49.361 | 39.72 | 123.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 47,425 | 38.17 | 118.5 | Total vehicle costs | 49,361 | 39.72 | 123.4 |
| 1,949 | 1.57 | 4.9 | Insurance costs | 2,029 | 1.63 | 5.1 |
| 9,095 | 7.32 | 22.7 | Admin. and interest | 9,466 | 7.62 | 23.7 |
| | | | Pickup and delivery | | | |
| 6,497 | 5.23 | 16.2 | Profit | 6,762 | 5.44 | 16.9 |
| 64,966 | 52.29 | 162.3 | Total operating cost | 67,618 | 54.41 | 169.1 |

## Imperial Equivalent Summary

| | | | |
|---|---|---|---|
| A. | Annual distance travelled | -- | 24,856 mi. |
| | Gross vehicle weight | -- | 33,069 lbs. |
| | Average payload | -- | 15,366 lbs. |
| | Estimated annual quantity | -- | 3,073 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 261.2 | Total Operating Cost | 272.1 |

```
Configuration -- 2 axle straight truck (gasoline)                        Yukon

Commodity -- Bulk                                  Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                          15000 kg.         15000 kg.
      Average Payload                                6970 kg.          6970 kg.
      Estimated Annual Quantity                    5576 tonnes       5576 tonnes
      Trip Running Time                               3.1 hrs.          3.1 hrs.
      Annual Running Hours                         2486 hrs.         2486 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 1979            $ 1979
      Distance wage                                  $ 0               $ 0
      Hourly wage                                  $ 30001           $ 30001
      Wage burden                                   $ 7355            $ 7355

C.    Total Operating Costs
   Paved Roads                                                  Gravel Roads

             Cost                                                     Cost
              per     Cost                                             per     Cost
   Total  Running      per                                 Total   Running      per
    Cost     Hour      km.                                  Cost      Hour      km.
       $        $                                              $         $
                            Tractor variable costs
  39.335    15.83     49.2    Driver                      39.335     15.83     49.2
  14,156     5.70     17.7    Fuel                        14,156      5.70     17.7
  11.931     4.80     14.9    Repairs                     14.317      5.76     17.9
     820     0.33      1.0    Cleaning                       820      0.33      1.0
     696     0.28      0.9    Transport                      696      0.28      0.9
   3.449     1.39      4.3    Tires                        4.932      1.98      6.2
  70.387    28.33     88.0  Total tractor variable        74.256     29.88     92.9

                            Tractor fixed costs
  11.484     4.62     14.4    Depreciation                11.484      4.62     14.4
     400     0.16      0.5    Licences                       400      0.16      0.5
  11.884     4.78     14.9  Total tractor fixed           11,884      4.78     14.9

  82.271    33.11    102.9  Tractor total                 86,140     34.66    107.8

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

  82,271    33.11    102.9  Total vehicle costs           86,140     34.66    107.8

   3,381     1.36      4.2  Insurance costs                3.540      1.42      4.4
  15,778     6.35     19.7  Admin. and interest           16,520      6.65     20.7
                            Pickup and delivery
  11.270     4.53     14.1  Profit                        11,800      4.75     14.8
 112.700    45.35    140.9  Total operating cost         118.000     47.48    147.7


*****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                           *
*         A.   Annual distance travelled --      49,712  mi.                *
*              Gross vehicle weight      --      33,069 lbs.                *
*              Average payload           --      15,366 lbs.                *
*              Estimated annual quantity --       6,146 tons                *
*                                                                           *
*         B.   Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*         P a v e d   r o a d s             G r a v e l   r o a d s         *
*                                                                           *
*                 226.8      Total Operating Cost     237.7                 *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                    Yukon
Commodity -- Bulk                               Annual distance -- 120000 km.

A.    Vehicle Utilization                         Paved Road        Gravel Road
      Gross Vehicle Weight                        15000 kg.          15000 kg.
      Average Payload                              6970 kg.           6970 kg.
      Estimated Annual Quantity                 8364 tonnes        8364 tonnes
      Trip Running Time                            3.1 hrs.           3.1 hrs.
      Annual Running Hours                        3728 hrs.          3728 hrs.

B.    Driver Costs
      Load - unload time cost                      $ 2969             $ 2969
      Distance wage                                   $ 0                $ 0
      Hourly wage                                 $ 45001            $ 45001
      Wage burden                                 $ 11033            $ 11033

C.    Total Operating Costs
   Paved Roads                                           Gravel Roads

             Cost                                                  Cost
              per     Cost                                          per     Cost
  Total   Running      per                               Total  Running      per
   Cost      Hour      km.                                Cost     Hour      km.
      $         $                                            $        $

                           Tractor variable costs
 59.003     15.83     49.2   Driver                     59.003    15.83     49.2
 21,234      5.70     17.7   Fuel                       21.234     5.70     17.7
 17,896      4.80     14.9   Repairs                    21.476     5.76     17.9
  1,230      0.33      1.0   Cleaning                    1,230     0.33      1.0
    696      0.19      0.6   Transport                     696     0.19      0.6
  5,173      1.39      4.3   Tires                       7,397     1.98      6.2
105.232     28.24     87.7 Total tractor variable      111.036    29.79     92.6

                           Tractor fixed costs
 11,484      3.08      9.6   Depreciation               11,484     3.08      9.6
    400      0.11      0.3   Licences                      400     0.11      0.3
 11,884      3.19      9.9 Total tractor fixed          11,884     3.19      9.9

117,116     31.43     97.6 Tractor total               122,920    32.98    102.5

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

117.116     31.43     97.6 Total vehicle costs         122,920    32.98    102.5

  4.813      1.29      4.0 Insurance costs               5.052     1.36      4.2
 22,461      6.02     18.7 Admin. and interest          23,574     6.32     19.6
                           Pickup and delivery
 16,043      4.30     13.4 Profit                       16,838     4.52     14.0
160.433     43.04    133.7 Total operating cost        168.384    45.18    140.3


*****************************************************************
*         Imperial Equivalent Summary                           *
*                                                               *
*         A.    Annual distance travelled --     74,568 mi.     *
*               Gross vehicle weight      --     33,069 lbs.    *
*               Average payload           --     15,366 lbs.    *
*               Estimated annual quantity --      9,220 tons    *
*                                                               *
*         B.    Total Operating Cost per mile (cents/mile)      *
*                                                               *
*         Paved roads                    Gravel roads           *
*                                                               *
*                215.2    Total Operating Cost    225.8         *
*****************************************************************
```

Configuration -- 2 axle straight truck (gasoline) N.W.T.

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 12000 kg. | 12000 kg. |
| | Average Payload | 3970 kg. | 3970 kg. |
| | Estimated Annual Quantity | 1588 tonnes | 1588 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 470 | $ 470 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 12515 | $ 12515 |
| | Wage burden | $ 3116 | $ 3116 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 16,101 | 12.96 | 40.3 | Driver | 16,101 | 12.96 | 40.3 |
| 7,494 | 6.03 | 18.7 | Fuel | 7,494 | 6.03 | 18.7 |
| 5.543 | 4.46 | 13.9 | Repairs | 6,651 | 5.35 | 16.6 |
| 437 | 0.35 | 1.1 | Cleaning | 437 | 0.35 | 1.1 |
| 746 | 0.60 | 1.9 | Transport | 746 | 0.60 | 1.9 |
| 1,724 | 1.39 | 4.3 | Tires | 2,466 | 1.98 | 6.2 |
| 32,045 | 25.79 | 80.2 | Total tractor variable | 33,895 | 27.27 | 84.8 |
| | | | Tractor fixed costs | | | |
| 11.484 | 9.24 | 28.7 | Depreciation | 11,484 | 9.24 | 28.7 |
| 211 | 0.17 | 0.5 | Licences | 211 | 0.17 | 0.5 |
| 11,695 | 9.41 | 29.2 | Total tractor fixed | 11,695 | 9.41 | 29.2 |
| 43,740 | 35.20 | 109.4 | Tractor total | 45,590 | 36.68 | 114.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 43,740 | 35.20 | 109.4 | Total vehicle costs | 45,590 | 36.68 | 114.0 |
| 1,798 | 1.45 | 4.5 | Insurance costs | 1,874 | 1.51 | 4.7 |
| 8,388 | 6.75 | 21.0 | Admin. and interest | 8,743 | 7.04 | 21.9 |
| | | | Pickup and delivery | | | |
| 5,992 | 4.82 | 15.0 | Profit | 6.245 | 5.03 | 15.6 |
| 59,918 | 48.22 | 149.9 | Total operating cost | 62,452 | 50.26 | 156.2 |

## Imperial Equivalent Summary

| | | | |
|---|---|---|---|
| A. | Annual distance travelled | -- | 24,856 mi. |
| | Gross vehicle weight | -- | 26,455 lbs. |
| | Average payload | -- | 8,752 lbs. |
| | Estimated annual quantity | -- | 1,750 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 241.2 | Total Operating Cost | 251.4 |

```
Configuration -- 2 axle straight truck (gasoline)                      N.W.T.

Commodity -- Bulk                              Annual distance --   80000 km.

A.    Vehicle Utilization                        Paved Road          Gravel Road
      Gross Vehicle Weight                       12000 kg.            12000 kg.
      Average Payload                             3970 kg.             3970 kg.
      Estimated Annual Quantity                3176 tonnes          3176 tonnes
      Trip Running Time                           3.1 hrs.             3.1 hrs.
      Annual Running Hours                       2486 hrs.            2486 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 941                $ 941
      Distance wage                                   $ 0                  $ 0
      Hourly wage                                 $ 25030              $ 25030
      Wage burden                                  $ 6233               $ 6233

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

              Cost                                                  Cost
               per     Cost                                          per     Cost
   Total   Running      per                               Total  Running      per
    Cost      Hour      km.                                Cost     Hour      km.
      $          $                                            $        $
                              Tractor variable costs
  32,204     12.96     40.3     Driver                   32,204    12.96     40.3
  14,987      6.03     18.7     Fuel                     14,987     6.03     18.7
  11,086      4.46     13.9     Repairs                  13,303     5.35     16.6
     875      0.35      1.1     Cleaning                    875     0.35      1.1
     746      0.30      0.9     Transport                   746     0.30      0.9
   3,449      1.39      4.3     Tires                     4,932     1.98      6.2
  63,347     25.49     79.2   Total tractor variable     67,047    26.97     83.8

                              Tractor fixed costs
  11,484      4.62     14.4     Depreciation             11,484     4.62     14.4
     211      0.08      0.3     Licences                    211     0.08      0.3
  11,695      4.70     14.7   Total tractor fixed        11,695     4.70     14.7

  75,042     30.19     93.9   Tractor total              78,742    31.67     98.5

                              Trailer variable costs
                                Repairs
                                Cleaning
                                Transport
                                Tires
                              Total trailer variable

                              Trailer fixed costs
                                Depreciation
                                Licences
                              Total trailer fixed

                              Trailer total

  75,042     30.19     93.9   Total vehicle costs        78,742    31.67     98.5

   3,084      1.24      3.9   Insurance costs             3,236     1.30      4.0
  14,391      5.79     18.0   Admin. and interest        15,101     6.08     18.9
                              Pickup and delivery
  10,280      4.14     12.9   Profit                     10,786     4.34     13.5
 102,797     41.36    128.7   Total operating cost      107,865    43.39    134.9


****************************************************************************
*           I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                          *
*       A.    Annual distance travelled --      49,712  mi.                *
*             Gross vehicle weight      --      26,455 lbs.                *
*             Average payload           --       8,752 lbs.                *
*             Estimated annual quantity --       3,501 tons                *
*                                                                          *
*       B.    Total Operating Cost per mile (cents/mile)                   *
*                                                                          *
*       P a v e d   r o a d s              G r a v e l   r o a d s         *
*                                                                          *
*                  207.1     Total Operating Cost    217.1                 *
****************************************************************************
```

```
Configuration -- 2 axle straight truck (gasoline)                    N.W.T.

Commodity -- Bulk                                  Annual distance -- 120000 km.

A.    Vehicle Utilization                            Paved Road        Gravel Road
      Gross Vehicle Weight                            12000 kg.          12000 kg.
      Average Payload                                 3970 kg.           3970 kg.
      Estimated Annual Quantity                    4764 tonnes        4764 tonnes
      Trip Running Time                               3.1 hrs.           3.1 hrs.
      Annual Running Hours                           3728 hrs.          3728 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 1411             $ 1411
      Distance wage                                      $ 0                $ 0
      Hourly wage                                    $ 37544            $ 37544
      Wage burden                                     $ 9349             $ 9349

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

               Cost                                                Cost
                per    Cost                                         per    Cost
   Total    Running     per                              Total  Running     per
    Cost       Hour     km.                               Cost     Hour     km.
      $           $                                          $        $
                            Tractor variable costs
  48,304      12.96    40.3   Driver                    48.304    12.96    40.3
  22.481       6.03    18.7   Fuel                      22,481     6.03    18.7
  16,629       4.46    13.9   Repairs                   19,954     5.35    16.6
   1,312       0.35     1.1   Cleaning                   1,312     0.35     1.1
     746       0.20     0.6   Transport                    746     0.20     0.6
   5.173       1.39     4.3   Tires                      7,397     1.98     6.2
  94,645      25.39    78.9 Total tractor variable     100,194    26.87    83.5

                            Tractor fixed costs
  11.484       3.08     9.6   Depreciation              11,484     3.08     9.6
     211       0.06     0.2   Licences                     211     0.06     0.2
  11,695       3.14     9.8 Total tractor fixed         11,695     3.14     9.8

 106,340      28.53    88.7 Tractor total              111,889    30.01    93.3

                            Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                            Total trailer variable

                            Trailer fixed costs
                              Depreciation
                              Licences
                            Total trailer fixed

                            Trailer total

 106,340      28.53    88.7 Total vehicle costs        111,889    30.01    93.3

   4,370       1.17     3.6 Insurance costs              4,598     1.23     3.8
  20,394       5.47    17.0 Admin. and interest         21,458     5.76    17.9
                            Pickup and delivery
  14,567       3.91    12.1 Profit                      15,327     4.11    12.8
 145,671      39.08   121.4 Total operating cost       153,272    41.11   127.8



**************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y        *
*                                                                      *
*         A.    Annual distance travelled --      74,568  mi.         *
*               Gross vehicle weight      --      26,455 lbs.         *
*               Average payload           --       8,752 lbs.         *
*               Estimated annual quantity --       5,251 tons         *
*                                                                      *
*         B.    Total Operating Cost per mile (cents/mile)            *
*                                                                      *
*         P a v e d   r o a d s          G r a v e l   r o a d s      *
*                                                                      *
*                195.4     Total Operating Cost   205.7               *
**************************************************************
```

2 AXLE TRUCK

DIESEL

BULK

```
Configuration -- 2 axle straight truck (diesel)              British Columbia

Commodity -- Bulk                                    Annual distance --  40000 km.

A.    Vehicle Utilization                             Paved Road         Gravel Road
      Gross Vehicle Weight                            14600 kg.          14600 kg.
      Average Payload                                  6570 kg.           6570 kg.
      Estimated Annual Quantity                     2628 tonnes        2628 tonnes
      Trip Running Time                                 3.1 hrs.           3.1 hrs.
      Annual Running Hours                             1243 hrs.          1243 hrs.

B.    Driver Costs
      Load - unload time cost                           $ 1054             $ 1054
      Distance wage                                        $ 0                $ 0
      Hourly wage                                      $ 16951            $ 16951
      Wage burden                                       $ 4141             $ 4141

C.    Total Operating Costs
   P a v e d   R o a d s                                     G r a v e l   R o a d s

            Cost                                                       Cost
             per     Cost                                               per    Cost
   Total  Running     per                                  Total    Running     per
    Cost     Hour     km.                                   Cost       Hour     km.
       $        $                                              $          $
                              Tractor variable costs
  22,146    17.82    55.4       Driver                    22,146      17.82    55.4
   4,392     3.53    11.0       Fuel                       4,392       3.53    11.0
   5,608     4.51    14.0       Repairs                    6,730       5.42    16.8
     190     0.15     0.5       Cleaning                     190       0.15     0.5
     430     0.35     1.1       Transport                    430       0.35     1.1
   1,575     1.27     3.9       Tires                      2,252       1.81     5.6
  34,341    27.63    85.9     Total tractor variable      36,140      29.08    90.4

                              Tractor fixed costs
  13,051    10.50    32.6       Depreciation              13,051      10.50    32.6
     406     0.33     1.0       Licences                     406       0.33     1.0
  13,457    10.83    33.6     Total tractor fixed         13,457      10.83    33.6

  47,798    38.46   119.5     Tractor total               49,597      39.91   124.0

                              Trailer variable costs
                                Repairs
                                Cleaning
                                Transport
                                Tires
                              Total trailer variable

                              Trailer fixed costs
                                Depreciation
                                Licences
                              Total trailer fixed

                              Trailer total

  47,798    38.46   119.5     Total vehicle costs         49,597      39.91   124.0

   1,964     1.58     4.9     Insurance costs              2,038       1.64     5.1
   9,167     7.38    22.9     Admin. and interest          9,511       7.65    23.8
                              Pickup and delivery
   6,548     5.27    16.4     Profit                       6,794       5.47    17.0
  65,477    52.69   163.7     Total operating cost        67,940      54.67   169.9


************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y        *
*                                                                      *
*         A.    Annual distance travelled --      24,856  mi.          *
*               Gross vehicle weight      --      32,187 lbs.          *
*               Average payload           --      14,484 lbs.          *
*               Estimated annual quantity --       2,897 tons          *
*                                                                      *
*         B.    Total Operating Cost per mile (cents/mile)             *
*                                                                      *
*         P a v e d   r o a d s          G r a v e l   r o a d s       *
*                                                                      *
*                 263.4     Total Operating Cost    273.4              *
************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)         British Columbia

Commodity -- Bulk                               Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                         14600 kg.          14600 kg.
      Average Payload                               6570 kg.           6570 kg.
      Estimated Annual Quantity                   5256 tonnes        5256 tonnes
      Trip Running Time                             3.1 hrs.           3.1 hrs.
      Annual Running Hours                         2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 2109             $ 2109
      Distance wage                                     $ 0                $ 0
      Hourly wage                                   $ 33903            $ 33903
      Wage burden                                    $ 8283             $ 8283

C.    Total Operating Costs
    P a v e d   R o a d s                           G r a v e l   R o a d s

               Cost                                                Cost
                per     Cost                                        per     Cost
   Total    Running      per                             Total  Running      per
    Cost       Hour      km.                              Cost     Hour      km.
       $          $                                          $        $
                               Tractor variable costs
  44,295      17.82     55.4     Driver                 44,295    17.82     55.4
   8,784       3.53     11.0     Fuel                    8,784     3.53     11.0
  11,217       4.51     14.0     Repairs                13,460     5.42     16.8
     381       0.15      0.5     Cleaning                  381     0.15      0.5
     430       0.17      0.5     Transport                 430     0.17      0.5
   3,149       1.27      3.9     Tires                   4,503     1.81      5.6
  68,256      27.45     85.3   Total tractor variable   71,853    28.90     89.8

                               Tractor fixed costs
  13,051       5.25     16.3     Depreciation           13,051     5.25     16.3
     406       0.16      0.5     Licences                  406     0.16      0.5
  13,457       5.41     16.8   Total tractor fixed      13,457     5.41     16.8

  81,713      32.86    102.1   Tractor total            85,310    34.31    106.6

                               Trailer variable costs
                                 Repairs
                                 Cleaning
                                 Transport
                                 Tires
                               Total trailer variable

                               Trailer fixed costs
                                 Depreciation
                                 Licences
                               Total trailer fixed

                               Trailer total

  81,713      32.86    102.1   Total vehicle costs      85,310    34.31    106.6

   3,358       1.35      4.2   Insurance costs           3,506     1.41      4.4
  15,671       6.30     19.6   Admin. and interest      16,360     6.58     20.5
                               Pickup and delivery
  11,193       4.50     14.0   Profit                   11,686     4.70     14.6
 111,935      45.01    139.9   Total operating cost    116,862    47.00    146.1


**************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                        *
*         A.   Annual distance travelled --        49,712  mi.           *
*              Gross vehicle weight      --        32,197 lbs.           *
*              Average payload           --        14,484 lbs.           *
*              Estimated annual quantity --         5,794 tons           *
*                                                                        *
*         B.   Total Operating Cost per mile (cents/mile)                *
*                                                                        *
*         P a v e d   r o a d s               G r a v e l   r o a d s    *
*                                                                        *
*                  225.1     Total Operating Cost    235.1               *
**************************************************************************
```

Configuration -- 2 axle straight truck (diesel) British Columbia

Commodity -- Bulk Annual distance -- 120000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 7884 tonnes | 7884 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 3163 | $ 3163 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 50854 | $ 50854 |
| | Wage burden | $ 12424 | $ 12424 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 66.441 | 17.82 | 55.4 | Driver | 66,441 | 17.82 | 55.4 |
| 13,175 | 3.53 | 11.0 | Fuel | 13,175 | 3.53 | 11.0 |
| 16.825 | 4.51 | 14.0 | Repairs | 20,190 | 5.42 | 16.8 |
| 571 | 0.15 | 0.5 | Cleaning | 571 | 0.15 | 0.5 |
| 430 | 0.12 | 0.4 | Transport | 430 | 0.12 | 0.4 |
| 4,724 | 1.27 | 3.9 | Tires | 6,755 | 1.81 | 5.6 |
| 102,166 | 27.40 | 85.2 | Total tractor variable | 107,562 | 28.85 | 89.7 |
| | | | Tractor fixed costs | | | |
| 13,051 | 3.50 | 10.9 | Depreciation | 13,051 | 3.50 | 10.9 |
| 406 | 0.11 | 0.3 | Licences | 406 | 0.11 | 0.3 |
| 13.457 | 3.61 | 11.2 | Total tractor fixed | 13,457 | 3.61 | 11.2 |
| 115.623 | 31.01 | 96.4 | Tractor total | 121,019 | 32.46 | 100.9 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 115,623 | 31.01 | 96.4 | Total vehicle costs | 121,019 | 32.46 | 100.9 |
| 4,752 | 1.27 | 4.0 | Insurance costs | 4,373 | 1.33 | 4.1 |
| 22,174 | 5.95 | 18.5 | Admin. and interest | 23,209 | 6.23 | 19.3 |
| | | | Pickup and delivery | | | |
| 15,839 | 4.25 | 13.2 | Profit | 16,578 | 4.45 | 13.8 |
| 158,388 | 42.48 | 132.1 | Total operating cost | 165,779 | 44.47 | 138.1 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 14,484 lbs.
Estimated annual quantity -- 8,691 tons

B. Total Operating Cost per mile (cents/mile)

| | Paved roads | Gravel roads |
|---|---|---|
| Total Operating Cost | 212.6 | 222.2 |

Configuration -- 2 axle straight truck (diesel) Alberta

Commodity -- Bulk Annual distance -- 40000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 8370 kg. | 8370 kg. |
| | Estimated Annual Quantity | 3348 tonnes | 3348 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 1144 | $ 1144 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 14441 | $ 14441 |
| | Wage burden | $ 3740 | $ 3740 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 19,325 | 15.55 | 48.3 | Driver | 19,325 | 15.55 | 48.3 |
| 3,432 | 2.76 | 8.6 | Fuel | 3,432 | 2.76 | 8.6 |
| 5,145 | 4.14 | 12.9 | Repairs | 6,174 | 4.97 | 15.4 |
| 219 | 0.18 | 0.5 | Cleaning | 219 | 0.18 | 0.5 |
| 298 | 0.24 | 0.7 | Transport | 298 | 0.24 | 0.7 |
| 1,490 | 1.20 | 3.7 | Tires | 2,130 | 1.71 | 5.3 |
| 29,909 | 24.07 | 74.7 | Total tractor variable | 31,578 | 25.41 | 78.8 |
| | | | Tractor fixed costs | | | |
| 12,197 | 9.81 | 30.5 | Depreciation | 12,197 | 9.81 | 30.5 |
| 402 | 0.32 | 1.0 | Licences | 402 | 0.32 | 1.0 |
| 12,599 | 10.13 | 31.5 | Total tractor fixed | 12,599 | 10.13 | 31.5 |
| 42,508 | 34.20 | 106.2 | Tractor total | 44,177 | 35.54 | 110.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 42,508 | 34.20 | 106.2 | Total vehicle costs | 44,177 | 35.54 | 110.3 |
| 1,747 | 1.41 | 4.4 | Insurance costs | 1,816 | 1.46 | 4.5 |
| 8,152 | 6.56 | 20.4 | Admin. and interest | 8,472 | 6.82 | 21.2 |
| | | | Pickup and delivery | | | |
| 5,823 | 4.69 | 14.6 | Profit | 6,052 | 4.87 | 15.1 |
| 58,230 | 46.86 | 145.6 | Total operating cost | 60,517 | 48.69 | 151.1 |

```
****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                          *
*         A.   Annual distance travelled --      24,856  mi.               *
*              Gross vehicle weight      --      36,155 lbs.               *
*              Average payload           --      18,453 lbs.               *
*              Estimated annual quantity --       3,691 tons               *
*                                                                          *
*         B.   Total Operating Cost per mile (cents/mile)                  *
*                                                                          *
*         P a v e d   r o a d s              G r a v e l   r o a d s       *
*                                                                          *
*                  234.3     Total Operating Cost    243.2                 *
****************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Alberta

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 16400 kg. | 16400 kg. |
| | Average Payload | 8370 kg. | 8370 kg. |
| | Estimated Annual Quantity | 6696 tonnes | 6696 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 2288 | $ 2288 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 28882 | $ 28882 |
| | Wage burden | $ 7481 | $ 7481 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 38,651 | 15.55 | 48.3 | Driver | 38,651 | 15.55 | 48.3 |
| 6,863 | 2.76 | 8.6 | Fuel | 6,863 | 2.76 | 8.6 |
| 10,290 | 4.14 | 12.9 | Repairs | 12,348 | 4.97 | 15.4 |
| 437 | 0.18 | 0.5 | Cleaning | 437 | 0.18 | 0.5 |
| 298 | 0.12 | 0.4 | Transport | 298 | 0.12 | 0.4 |
| 2,980 | 1.20 | 3.7 | Tires | 4,261 | 1.71 | 5.3 |
| 59,519 | 23.95 | 74.4 | Total tractor variable | 62,858 | 25.29 | 78.5 |
| | | | Tractor fixed costs | | | |
| 12,197 | 4.91 | 15.2 | Depreciation | 12,197 | 4.91 | 15.2 |
| 402 | 0.16 | 0.5 | Licences | 402 | 0.16 | 0.5 |
| 12,599 | 5.07 | 15.7 | Total tractor fixed | 12,599 | 5.07 | 15.7 |
| 72,118 | 29.02 | 90.1 | Tractor total | 75,457 | 30.36 | 94.2 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 72,118 | 29.02 | 90.1 | Total vehicle costs | 75,457 | 30.36 | 94.2 |
| 2,964 | 1.19 | 3.7 | Insurance costs | 3,101 | 1.25 | 3.9 |
| 13,831 | 5.56 | 17.3 | Admin. and interest | 14,471 | 5.82 | 18.1 |
| | | | Pickup and delivery | | | |
| 9,879 | 3.97 | 12.3 | Profit | 10,337 | 4.16 | 12.9 |
| 98,792 | 39.74 | 123.4 | Total operating cost | 103,366 | 41.59 | 129.1 |

## Imperial Equivalent Summary

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 49,712 mi. |
| | Gross vehicle weight -- | 36,155 lbs. |
| | Average payload -- | 18,453 lbs. |
| | Estimated annual quantity -- | 7,381 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 198.6 | Total Operating Cost | 207.8 |

```
Configuration -- 2 axle straight truck (diesel)                    Alberta

Commodity -- Bulk                          Annual distance -- 120000 km.

A.    Vehicle Utilization                      Paved Road      Gravel Road
      Gross Vehicle Weight                     16400 kg.        16400 kg.
      Average Payload                           8370 kg.         8370 kg.
      Estimated Annual Quantity            10044 tonnes     10044 tonnes
      Trip Running Time                         3.1 hrs.         3.1 hrs.
      Annual Running Hours                     3728 hrs.        3728 hrs.

B.    Driver Costs
      Load - unload time cost                     $ 3433           $ 3433
      Distance wage                                  $ 0              $ 0
      Hourly wage                               $ 43323          $ 43323
      Wage burden                               $ 11221          $ 11221

C.    Total Operating Costs
   P a v e d  R o a d s                          G r a v e l  R o a d s

             Cost                                              Cost
              per    Cost                                       per    Cost
  Total   Running     per                              Total  Running    per
   Cost      Hour     km.                               Cost     Hour    km.
      $         $                                          $        $
                           Tractor variable costs
 57,977     15.55    48.3    Driver                   57,977    15.55   48.3
 10,295      2.76     8.6    Fuel                     10,295     2.76    8.6
 15,436      4.14    12.9    Repairs                  18,523     4.97   15.4
    656      0.18     0.5    Cleaning                    656     0.18    0.5
    298      0.08     0.2    Transport                   298     0.08    0.2
  4,469      1.20     3.7    Tires                     6.391     1.71    5.3
 89,131     23.91    74.2  Total tractor variable     94.140    25.25   78.3

                           Tractor fixed costs
 12,197      3.27    10.2    Depreciation             12,197     3.27   10.2
    402      0.11     0.3    Licences                    402     0.11    0.3
 12,599      3.38    10.5  Total tractor fixed        12,599     3.38   10.5

101,730     27.29    84.7  Tractor total             106,739    28.63   89.8

                           Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                           Total trailer variable

                           Trailer fixed costs
                             Depreciation
                             Licences
                           Total trailer fixed

                           Trailer total

101,730     27.29    84.7  Total vehicle costs       106,739    28.63   88.8

  4,181      1.12     3.5  Insurance costs             4,387     1.18    3.7
 19,510      5.23    16.3  Admin. and interest        20,471     5.49   17.1
                           Pickup and delivery
 13,936      3.74    11.6  Profit                     14,622     3.92   12.2
139,357     37.38   116.1  Total operating cost      146.219    39.22  121.8


************************************************************************
*          I m p e r i a l  E q u i v a l e n t  S u m m a r y         *
*                                                                      *
*          A.    Annual distance travelled --     74,568  mi.          *
*                Gross vehicle weight      --     36,155 lbs.          *
*                Average payload           --     18,453 lbs.          *
*                Estimated annual quantity --     11,072 tons          *
*                                                                      *
*          B.    Total Operating Cost per mile (cents/mile)            *
*                                                                      *
*          P a v e d  r o a d s            G r a v e l  r o a d s      *
*                                                                      *
*                186.8     Total Operating Cost    196.0               *
************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Saskatchewan

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 2628 tonnes | 2628 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 755 | $ 755 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 12142 | $ 12142 |
| | Wage burden | $ 2579 | $ 2579 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 15,476 | 12.45 | 38.7 | Driver | 15,476 | 12.45 | 38.7 |
| 3,432 | 2.76 | 8.6 | Fuel | 3,432 | 2.76 | 8.6 |
| 3,853 | 3.10 | 9.6 | Repairs | 4,623 | 3.72 | 11.6 |
| 376 | 0.30 | 0.9 | Cleaning | 376 | 0.30 | 0.9 |
| 398 | 0.32 | 1.0 | Transport | 398 | 0.32 | 1.0 |
| 1,478 | 1.19 | 3.7 | Tires | 2,114 | 1.70 | 5.3 |
| 25,013 | 20.12 | 62.5 | Total tractor variable | 26,419 | 21.25 | 66.1 |
| | | | Tractor fixed costs | | | |
| 12,807 | 10.31 | 32.0 | Depreciation | 12,807 | 10.31 | 32.0 |
| 674 | 0.54 | 1.7 | Licences | 674 | 0.54 | 1.7 |
| 13,481 | 10.85 | 33.7 | Total tractor fixed | 13,481 | 10.85 | 33.7 |
| 38,494 | 30.97 | 96.2 | Tractor total | 39,900 | 32.10 | 99.8 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 38,494 | 30.97 | 96.2 | Total vehicle costs | 39,900 | 32.10 | 99.8 |
| 1,582 | 1.27 | 4.0 | Insurance costs | 1,640 | 1.32 | 4.1 |
| 7,382 | 5.94 | 18.5 | Admin. and interest | 7,652 | 6.16 | 19.1 |
| | | | Pickup and delivery | | | |
| 5,273 | 4.24 | 13.2 | Profit | 5,466 | 4.40 | 13.7 |
| 52,731 | 42.42 | 131.9 | Total operating cost | 54,658 | 43.98 | 136.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 24,856 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 14,484 lbs.
Estimated annual quantity -- 2,897 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 212.3 | Total Operating Cost | 220.0 |

Configuration -- 2 axle straight truck (diesel) Saskatchewan

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 5256 tonnes | 5256 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1510 | $ 1510 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 24284 | $ 24284 |
| | Wage burden | $ 5159 | $ 5159 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 30,953 | 12.45 | 38.7 | Driver | 30,953 | 12.45 | 38.7 |
| 6,863 | 2.76 | 8.6 | Fuel | 6,863 | 2.76 | 8.6 |
| 7,705 | 3.10 | 9.6 | Repairs | 9,246 | 3.72 | 11.6 |
| 752 | 0.30 | 0.9 | Cleaning | 752 | 0.30 | 0.9 |
| 398 | 0.16 | 0.5 | Transport | 398 | 0.16 | 0.5 |
| 2,956 | 1.19 | 3.7 | Tires | 4,227 | 1.70 | 5.3 |
| 49,627 | 19.96 | 62.0 | Total tractor variable | 52,439 | 21.09 | 65.6 |
| | | | Tractor fixed costs | | | |
| 12,807 | 5.15 | 16.0 | Depreciation | 12,807 | 5.15 | 16.0 |
| 674 | 0.27 | 0.8 | Licences | 674 | 0.27 | 0.8 |
| 13,481 | 5.42 | 16.8 | Total tractor fixed | 13,481 | 5.42 | 16.8 |
| 63,108 | 25.38 | 78.8 | Tractor total | 65,920 | 26.51 | 82.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 63,108 | 25.38 | 78.8 | Total vehicle costs | 65,920 | 26.51 | 82.4 |
| 2,593 | 1.04 | 3.2 | Insurance costs | 2,709 | 1.09 | 3.4 |
| 12,103 | 4.87 | 15.1 | Admin. and interest | 12,642 | 5.09 | 15.8 |
| | | | Pickup and delivery | | | |
| 8,645 | 3.48 | 10.8 | Profit | 9,030 | 3.63 | 11.3 |
| 86,449 | 34.77 | 107.9 | Total operating cost | 90,301 | 36.32 | 112.9 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 14,484 lbs.
Estimated annual quantity -- 5,794 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 173.6 | Total Operating Cost | 181.7 |

```
Configuration -- 2 axle straight truck (diesel)                 Saskatchewan

Commodity -- Bulk                               Annual distance -- 120000 km.

A.    Vehicle Utilization                         Paved Road          Gravel Road
      Gross Vehicle Weight                        14600 kg.           14600 kg.
      Average Payload                              6570 kg.            6570 kg.
      Estimated Annual Quantity                  7884 tonnes         7884 tonnes
      Trip Running Time                            3.1 hrs.            3.1 hrs.
      Annual Running Hours                        3728 hrs.           3728 hrs.

B.    Driver Costs
      Load - unload time cost                      $ 2265              $ 2265
      Distance wage                                   $ 0                 $ 0
      Hourly wage                                 $ 36426             $ 36426
      Wage burden                                  $ 7738              $ 7738

C.    Total Operating Costs
    P a v e d  R o a d s                             G r a v e l  R o a d s

              Cost                                                Cost
               per      Cost                                       per     Cost
   Total    Running      per                             Total   Running    per
    Cost       Hour      km.                              Cost      Hour    km.
      $          $                                          $         $
                             Tractor variable costs
  46,429      12.45     38.7     Driver                  46,429     12.45   38.7
  10,295       2.76      8.6     Fuel                    10,295      2.76    8.6
  11,558       3.10      9.6     Repairs                 13.870      3.72   11.6
   1,128       0.30      0.9     Cleaning                 1,128      0.30    0.9
     398       0.11      0.3     Transport                  398      0.11    0.3
   4,434       1.19      3.7     Tires                    6,341      1.70    5.3
  74,242      19.91     61.8 Total tractor variable      78,461     21.04   65.4

                             Tractor fixed costs
  12,807       3.44     10.7     Depreciation            12,807      3.44   10.7
     674       0.18      0.6     Licences                   674      0.18    0.6
  13,481       3.62     11.3 Total tractor fixed         13,481      3.62   11.3

  87,723      23.53     73.1 Tractor total               91,942     24.66   76.7

                             Trailer variable costs
                                 Repairs
                                 Cleaning
                                 Transport
                                 Tires
                             Total trailer variable

                             Trailer fixed costs
                                 Depreciation
                                 Licences
                             Total trailer fixed

                             Trailer total

  87,723      23.53     73.1 Total vehicle costs         91,942     24.66   76.7

   3,605       0.97      3.0 Insurance costs              3,778      1.01    3.1
  16,823       4.51     14.0 Admin. and interest         17,632      4.73   14.7
                             Pickup and delivery
  12,017       3.22     10.0 Profit                      12,595      3.38   10.5
 120,168      32.23    100.1 Total operating cost       125.947     33.78  105.0


**************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                        *
*          A.    Annual distance travelled --      74,568  mi.           *
*                Gross vehicle weight      --      32,187  lbs.          *
*                Average payload           --      14,484  lbs.          *
*                Estimated annual quantity --       8,691  tons          *
*                                                                        *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                        *
*          P a v e d   r o a d s           G r a v e l   r o a d s       *
*                                                                        *
*                161.1    Total Operating Cost    169.0                  *
**************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Manitoba

Commodity -- Bulk Annual distance -- 40000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| Average Payload | 6570 kg. | 6570 kg. |
| Estimated Annual Quantity | 2628 tonnes | 2628 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 716 | $ 716 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 11508 | $ 11508 |
| Wage burden | $ 2567 | $ 2567 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 14,791 | 11.90 | 37.0 | Driver | 14,791 | 11.90 | 37.0 |
| 4,457 | 3.59 | 11.1 | Fuel | 4,457 | 3.59 | 11.1 |
| 4,226 | 3.40 | 10.6 | Repairs | 5,071 | 4.08 | 12.7 |
| 295 | 0.24 | 0.7 | Cleaning | 295 | 0.24 | 0.7 |
| 447 | 0.36 | 1.1 | Transport | 447 | 0.36 | 1.1 |
| 1,263 | 1.02 | 3.2 | Tires | 1,806 | 1.45 | 4.5 |
| 25,479 | 20.51 | 63.7 | Total tractor variable | 26,867 | 21.62 | 67.1 |
| | | | Tractor fixed costs | | | |
| 12,929 | 10.40 | 32.3 | Depreciation | 12,929 | 10.40 | 32.3 |
| 482 | 0.39 | 1.2 | Licences | 482 | 0.39 | 1.2 |
| 13,411 | 10.79 | 33.5 | Total tractor fixed | 13,411 | 10.79 | 33.5 |
| 38,890 | 31.30 | 97.2 | Tractor total | 40,278 | 32.41 | 100.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 38,890 | 31.30 | 97.2 | Total vehicle costs | 40,278 | 32.41 | 100.6 |
| 1,598 | 1.29 | 4.0 | Insurance costs | 1,655 | 1.33 | 4.1 |
| 7,458 | 6.00 | 18.6 | Admin. and interest | 7,724 | 6.22 | 19.3 |
| | | | Pickup and delivery | | | |
| 5,327 | 4.29 | 13.3 | Profit | 5,517 | 4.44 | 13.8 |
| 53,273 | 42.88 | 133.1 | Total operating cost | 55,174 | 44.40 | 137.8 |

## Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 24,856 mi. |
| Gross vehicle weight | -- | 32,187 lbs. |
| Average payload | -- | 14,484 lbs. |
| Estimated annual quantity | -- | 2,897 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 214.2 | Total Operating Cost | 221.8 |

Configuration -- 2 axle straight truck (diesel) Manitoba

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| | Average Payload | 6570 kg. | 6570 kg. |
| | Estimated Annual Quantity | 5256 tonnes | 5256 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1431 | $ 1431 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 23016 | $ 23016 |
| | Wage burden | $ 5134 | $ 5134 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 29,581 | 11.90 | 37.0 | Driver | 29,581 | 11.90 | 37.0 |
| 8,914 | 3.59 | 11.1 | Fuel | 8,914 | 3.59 | 11.1 |
| 8,451 | 3.40 | 10.6 | Repairs | 10,141 | 4.08 | 12.7 |
| 591 | 0.24 | 0.7 | Cleaning | 591 | 0.24 | 0.7 |
| 447 | 0.18 | 0.6 | Transport | 447 | 0.18 | 0.6 |
| 2,525 | 1.02 | 3.2 | Tires | 3,611 | 1.45 | 4.5 |
| 50,509 | 20.33 | 63.2 | Total tractor variable | 53,285 | 21.44 | 66.6 |
| | | | Tractor fixed costs | | | |
| 12,929 | 5.20 | 16.2 | Depreciation | 12,929 | 5.20 | 16.2 |
| 482 | 0.19 | 0.6 | Licences | 482 | 0.19 | 0.6 |
| 13,411 | 5.39 | 16.8 | Total tractor fixed | 13,411 | 5.39 | 16.8 |
| 63,920 | 25.72 | 80.0 | Tractor total | 66,696 | 26.83 | 83.4 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 63,920 | 25.72 | 80.0 | Total vehicle costs | 66,696 | 26.83 | 83.4 |
| 2,627 | 1.06 | 3.3 | Insurance costs | 2,741 | 1.10 | 3.4 |
| 12,259 | 4.93 | 15.3 | Admin. and interest | 12,791 | 5.15 | 16.0 |
| | | | Pickup and delivery | | | |
| 8,756 | 3.52 | 10.9 | Profit | 9,136 | 3.68 | 11.4 |
| 87,562 | 35.23 | 109.5 | Total operating cost | 91,364 | 36.76 | 114.2 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 32,187 lbs.
Average payload -- 14,484 lbs.
Estimated annual quantity -- 5,794 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 176.2 | Total Operating Cost | 183.8 |

Configuration -- 2 axle straight truck (diesel) Manitoba

Commodity -- Bulk Annual distance -- 120000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 14600 kg. | 14600 kg. |
| Average Payload | 6570 kg. | 6570 kg. |
| Estimated Annual Quantity | 7884 tonnes | 7884 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 3728 hrs. | 3728 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 2147 | $ 2147 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 34524 | $ 34524 |
| Wage burden | $ 7701 | $ 7701 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 44.372 | 11.90 | 37.0 | Driver | 44.372 | 11.90 | 37.0 |
| 13,371 | 3.59 | 11.1 | Fuel | 13.371 | 3.59 | 11.1 |
| 12,677 | 3.40 | 10.6 | Repairs | 15.212 | 4.08 | 12.7 |
| 886 | 0.24 | 0.7 | Cleaning | 886 | 0.24 | 0.7 |
| 447 | 0.12 | 0.4 | Transport | 447 | 0.12 | 0.4 |
| 3,788 | 1.02 | 3.2 | Tires | 5.417 | 1.45 | 4.5 |
| 75.541 | 20.27 | 63.0 | Total tractor variable | 79.705 | 21.38 | 66.4 |
| | | | Tractor fixed costs | | | |
| 12,929 | 3.47 | 10.8 | Depreciation | 12.929 | 3.47 | 10.8 |
| 482 | 0.13 | 0.4 | Licences | 482 | 0.13 | 0.4 |
| 13.411 | 3.60 | 11.2 | Total tractor fixed | 13,411 | 3.60 | 11.2 |
| 88,952 | 23.87 | 74.2 | Tractor total | 93,116 | 24.98 | 77.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 88,952 | 23.87 | 74.2 | Total vehicle costs | 93,116 | 24.98 | 77.6 |
| 3,656 | 0.98 | 3.0 | Insurance costs | 3,827 | 1.03 | 3.2 |
| 17,059 | 4.58 | 14.2 | Admin. and interest | 17,858 | 4.79 | 14.9 |
| | | | Pickup and delivery | | | |
| 12,185 | 3.27 | 10.2 | Profit | 12,756 | 3.42 | 10.6 |
| 121,852 | 32.70 | 101.6 | Total operating cost | 127,557 | 34.22 | 106.3 |

## Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 74,568 mi. |
| Gross vehicle weight | -- | 32,187 lbs. |
| Average payload | -- | 14,484 lbs. |
| Estimated annual quantity | -- | 8,691 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 163.5 | Total Operating Cost | 171.1 |

```
Configuration -- 2 axle straight truck (diesel)           Ontario

Commodity -- Bulk                      Annual distance --  40000 km.

A.   Vehicle Utilization                  Paved Road     Gravel Road
     Gross Vehicle Weight                  19000 kg.       19000 kg.
     Average Payload                       10970 kg.       10970 kg.
     Estimated Annual Quantity          4388 tonnes     4388 tonnes
     Trip Running Time                       3.1 hrs.        3.1 hrs.
     Annual Running Hours                   1243 hrs.       1243 hrs.

B.   Driver Costs
     Load - unload time cost                 $ 1700          $ 1700
     Distance wage                              $ 0             $ 0
     Hourly wage                            $ 16367         $ 16367
     Wage burden                             $ 4336          $ 4336

C.   Total Operating Costs
  P a v e d   R o a d s                        G r a v e l   R o a d s

             Cost                                          Cost
              per   Cost                                    per   Cost
  Total   Running    per                          Total Running    per
   Cost      Hour    km.                           Cost    Hour    km.
      $         $                                     $       $
                        Tractor variable costs
 22,403     18.03   56.0  Driver                 22,403   18.03   56.0
  4,582      3.69   11.5  Fuel                    4,582    3.69   11.5
  5,394      4.34   13.5  Repairs                 6,473    5.21   16.2
    410      0.33    1.0  Cleaning                  410    0.33    1.0
    447      0.36    1.1  Transport                 447    0.36    1.1
  1,457      1.17    3.6  Tires                   2,083    1.68    5.2
 34,693     27.92   86.7 Total tractor variable  36,398   29.30   91.0

                        Tractor fixed costs
 12,149      9.78   30.4  Depreciation           12,149    9.78   30.4
    709      0.57    1.8  Licences                  709    0.57    1.8
 12,858     10.35   32.2 Total tractor fixed     12,858   10.35   32.2

 47,551     38.27  118.9 Tractor total           49,256   39.65  123.2

                        Trailer variable costs
                          Repairs
                          Cleaning
                          Transport
                          Tires
                        Total trailer variable

                        Trailer fixed costs
                          Depreciation
                          Licences
                        Total trailer fixed

                        Trailer total

 47,551     38.27  118.9 Total vehicle costs     49,256   39.65  123.2

  1,954      1.57    4.9 Insurance costs          2,024    1.63    5.1
  9,119      7.34   22.8 Admin. and interest      9,446    7.60   23.6
                         Pickup and delivery
  6,514      5.24   16.3 Profit                   6,747    5.43   16.9
 65,138     52.42  162.9 Total operating cost    67,473   54.31  168.8


*************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y *
*                                                           *
*       A.   Annual distance travelled --    24,856  mi.    *
*            Gross vehicle weight      --    41,887 lbs.    *
*            Average payload           --    24,184 lbs.    *
*            Estimated annual quantity --     4,837 tons    *
*                                                           *
*       B.   Total Operating Cost per mile (cents/mile)     *
*                                                           *
*       P a v e d   r o a d s        G r a v e l   r o a d s  *
*                                                           *
*              262.2    Total Operating Cost    271.6       *
*************************************************************
```

Configuration -- 2 axle straight truck (diesel) Ontario

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 19000 kg. | 19000 kg. |
| | Average Payload | 10970 kg. | 10970 kg. |
| | Estimated Annual Quantity | 8776 tonnes | 8776 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 3399 | $ 3399 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 32735 | $ 32735 |
| | Wage burden | $ 8672 | $ 8672 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 44,806 | 18.03 | 56.0 | Driver | 44,806 | 18.03 | 56.0 |
| 9,163 | 3.69 | 11.5 | Fuel | 9.163 | 3.69 | 11.5 |
| 10,788 | 4.34 | 13.5 | Repairs | 12,945 | 5.21 | 16.2 |
| 820 | 0.33 | 1.0 | Cleaning | 820 | 0.33 | 1.0 |
| 447 | 0.18 | 0.6 | Transport | 447 | 0.18 | 0.6 |
| 2,914 | 1.17 | 3.6 | Tires | 4.167 | 1.68 | 5.2 |
| 68,938 | 27.74 | 86.2 | Total tractor variable | 72,348 | 29.12 | 90.5 |
| | | | Tractor fixed costs | | | |
| 12,149 | 4.89 | 15.2 | Depreciation | 12,149 | 4.89 | 15.2 |
| 709 | 0.29 | 0.9 | Licences | 709 | 0.29 | 0.9 |
| 12.858 | 5.18 | 16.1 | Total tractor fixed | 12,858 | 5.18 | 16.1 |
| 81,796 | 32.92 | 102.3 | Tractor total | 85,206 | 34.30 | 106.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 81,796 | 32.92 | 102.3 | Total vehicle costs | 85,206 | 34.30 | 106.6 |
| 3,361 | 1.35 | 4.2 | Insurance costs | 3,502 | 1.41 | 4.4 |
| 15,687 | 6.31 | 19.6 | Admin. and interest | 16,341 | 6.57 | 20.4 |
| | | | Pickup and delivery | | | |
| 11,205 | 4.51 | 14.0 | Profit | 11,672 | 4.70 | 14.6 |
| 112,049 | 45.09 | 140.1 | Total operating cost | 116,721 | 46.98 | 146.0 |

### Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 41,887 lbs.
Average payload -- 24,184 lbs.
Estimated annual quantity -- 9,674 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 225.5 | Total Operating Cost | 235.0 |

Configuration -- 2 axle straight truck (diesel) Ontario

Commodity -- Bulk Annual distance -- 120000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 19000 kg. | 19000 kg. |
| | Average Payload | 10970 kg. | 10970 kg. |
| | Estimated Annual Quantity | 13164 tonnes | 13164 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 5099 | $ 5099 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 49102 | $ 49102 |
| | Wage burden | $ 13008 | $ 13008 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 67,209 | 18.03 | 56.0 | Driver | 67,209 | 18.03 | 56.0 |
| 13,745 | 3.69 | 11.5 | Fuel | 13,745 | 3.69 | 11.5 |
| 16,181 | 4.34 | 13.5 | Repairs | 19,418 | 5.21 | 16.2 |
| 1,230 | 0.33 | 1.0 | Cleaning | 1,230 | 0.33 | 1.0 |
| 447 | 0.12 | 0.4 | Transport | 447 | 0.12 | 0.4 |
| 4,371 | 1.17 | 3.6 | Tires | 6,250 | 1.68 | 5.2 |
| 103,183 | 27.68 | 86.0 | Total tractor variable | 108,299 | 29.06 | 90.3 |
| | | | Tractor fixed costs | | | |
| 12,149 | 3.26 | 10.1 | Depreciation | 12,149 | 3.26 | 10.1 |
| 709 | 0.19 | 0.6 | Licences | 709 | 0.19 | 0.6 |
| 12,858 | 3.45 | 10.7 | Total tractor fixed | 12,858 | 3.45 | 10.7 |
| 116,041 | 31.13 | 96.7 | Tractor total | 121,157 | 32.51 | 101.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 116,041 | 31.13 | 96.7 | Total vehicle costs | 121,157 | 32.51 | 101.0 |
| 4,769 | 1.28 | 4.0 | Insurance costs | 4,979 | 1.34 | 4.1 |
| 22,255 | 5.97 | 18.5 | Admin. and interest | 23,236 | 6.23 | 19.4 |
| | | | Pickup and delivery | | | |
| 15,896 | 4.26 | 13.2 | Profit | 16,597 | 4.45 | 13.8 |
| 158,961 | 42.64 | 132.4 | Total operating cost | 165,969 | 44.53 | 138.3 |

Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 41,887 lbs.
Average payload -- 24,184 lbs.
Estimated annual quantity -- 14,511 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 213.1 | Total Operating Cost | 222.6 |

```
Configuration -- 2 axle straight truck (diesel)                 Quebec

Commodity -- Bulk                          Annual distance --  40000 km.

A.    Vehicle Utilization                         Paved Road       Gravel Road
      Gross Vehicle Weight                        18500 kg.         18500 kg.
      Average Payload                             10470 kg.         10470 kg.
      Estimated Annual Quantity                 4188 tonnes       4188 tonnes
      Trip Running Time                            3.1 hrs.          3.1 hrs.
      Annual Running Hours                        1243 hrs.         1243 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 1404            $ 1404
      Distance wage                                    $ 0               $ 0
      Hourly wage                                  $ 14168           $ 14168
      Wage burden                                   $ 3893            $ 3893

C.    Total Operating Costs
   P a v e d   R o a d s                               G r a v e l   R o a d s

             Cost                                                 Cost
              per     Cost                                         per     Cost
   Total  Running      per                           Total     Running      per
    Cost     Hour      km.                            Cost        Hour      km.
       $        $                                        $           $
                          Tractor variable costs
  19,465    15.66     48.7  Driver                  19,465       15.66     48.7
   4,954     3.99     12.4  Fuel                     4,954        3.99     12.4
   5,394     4.34     13.5  Repairs                  6,473        5.21     16.2
     328     0.26      0.8  Cleaning                   328        0.26      0.8
     348     0.28      0.9  Transport                  348        0.28      0.9
   1,457     1.17      3.6  Tires                    2,083        1.68      5.2
  31,946    25.70     79.9  Total tractor variable  33,651       27.08     84.2

                          Tractor fixed costs
  13,247    10.66     33.1  Depreciation            13,247       10.66     33.1
     822     0.66      2.1  Licences                   822        0.66      2.1
  14,069    11.32     35.2  Total tractor fixed     14,069       11.32     35.2

  46,015    37.02    115.1  Tractor total           47,720       38.40    119.4

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

  46,015    37.02    115.1  Total vehicle costs     47,720       38.40    119.4

   1,891     1.52      4.7  Insurance costs          1,961        1.58      4.9
   8,825     7.10     22.1  Admin. and interest      9,152        7.36     22.9
                          Pickup and delivery
   6,303     5.07     15.8  Profit                   6,537        5.26     16.3
  63,034    50.71    157.7  Total operating cost    65,370       52.60    163.5


*****************************************************************************
*                                                                           *
*            I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                           *
*            A.   Annual distance travelled --     24,856  mi.              *
*                 Gross vehicle weight      --     40,785 lbs.              *
*                 Average payload           --     23,082 lbs.              *
*                 Estimated annual quantity --      4,616 tons              *
*                                                                           *
*            B.   Total Operating Cost per mile (cents/mile)                *
*                                                                           *
*            P a v e d   r o a d s          G r a v e l   r o a d s         *
*                                                                           *
*                   253.8     Total Operating Cost    263.1                 *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                                   Quebec

Commodity -- Bulk                                        Annual distance --  80000 km.

A.    Vehicle Utilization                                  Paved Road          Gravel Road
      Gross Vehicle Weight                                 18500 kg.           18500 kg.
      Average Payload                                      10470 kg.           10470 kg.
      Estimated Annual Quantity                          8376 tonnes         8376 tonnes
      Trip Running Time                                     3.1 hrs.            3.1 hrs.
      Annual Running Hours                                 2486 hrs.           2486 hrs.

B.    Driver Costs
      Load - unload time cost                                $ 2808              $ 2808
      Distance wage                                             $ 0                 $ 0
      Hourly wage                                           $ 28335             $ 28335
      Wage burden                                            $ 7786              $ 7786

C.    Total Operating Costs
   Paved Roads                                                       Gravel Roads

               Cost                                                              Cost
                per        Cost                                                   per       Cost
   Total    Running         per                                   Total       Running        per
    Cost       Hour         km.                                    Cost          Hour        km.
       $          $                                                   $             $
                                  Tractor variable costs
  38.929      15.66        48.7     Driver                       38.929         15.66       48.7
   9,908       3.99        12.4     Fuel                          9,908          3.99       12.4
  10.788       4.34        13.5     Repairs                      12,945          5.21       16.2
     656       0.26         0.8     Cleaning                        656          0.26        0.8
     348       0.14         0.4     Transport                       348          0.14        0.4
   2.914       1.17         3.6     Tires                         4,167          1.68        5.2
  63,543      25.56        79.4   Total tractor variable         66,953         26.94       83.7

                                  Tractor fixed costs
  13.247       5.33        16.6     Depreciation                 13,247          5.33       16.6
     822       0.33         1.0     Licences                        822          0.33        1.0
  14,069       5.66        17.6   Total tractor fixed            14,069          5.66       17.6

  77,612      31.22        97.0   Tractor total                  81,022         32.60      101.3

                                  Trailer variable costs
                                    Repairs
                                    Cleaning
                                    Transport
                                    Tires
                                  Total trailer variable

                                  Trailer fixed costs
                                    Depreciation
                                    Licences
                                  Total trailer fixed

                                  Trailer total

  77.612      31.22        97.0   Total vehicle costs            81,022         32.60      101.3

   3,190       1.28         4.0   Insurance costs                 3,330          1.34        4.2
  14,884       5.99        18.6   Admin. and interest            15,538          6.25       19.4
                                  Pickup and delivery
  10,632       4.28        13.3   Profit                         11,099          4.47       13.9
 106,318      42.77       132.9   Total operating cost          110,989         44.66      138.8


*****************************************************************************
*            Imperial Equivalent Summary                                    *
*                                                                           *
*     A.    Annual distance travelled --       49,712  mi.                  *
*           Gross vehicle weight      --       40,785 lbs.                  *
*           Average payload           --       23,082 lbs.                  *
*           Estimated annual quantity --        9,233 tons                  *
*                                                                           *
*     B.    Total Operating Cost per mile (cents/mile)                      *
*                                                                           *
*     Paved roads                          Gravel roads                     *
*                                                                           *
*              213.9     Total Operating Cost     223.4                     *
*****************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Quebec

Commodity -- Bulk Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 18500 kg. | 18500 kg. |
| | Average Payload | 10470 kg. | 10470 kg. |
| | Estimated Annual Quantity | 12564 tonnes | 12564 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4213 | $ 4213 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 42503 | $ 42503 |
| | Wage burden | $ 11679 | $ 11679 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 58.395 | 15.66 | 48.7 | Driver | 58.395 | 15.66 | 48.7 |
| 14.862 | 3.99 | 12.4 | Fuel | 14,862 | 3.99 | 12.4 |
| 16,181 | 4.34 | 13.5 | Repairs | 19,418 | 5.21 | 16.2 |
| 984 | 0.26 | 0.8 | Cleaning | 984 | 0.26 | 0.8 |
| 348 | 0.09 | 0.3 | Transport | 348 | 0.09 | 0.3 |
| 4.371 | 1.17 | 3.6 | Tires | 6.250 | 1.68 | 5.2 |
| 95,141 | 25.51 | 79.3 | Total tractor variable | 100,257 | 26.89 | 83.6 |
| | | | Tractor fixed costs | | | |
| 13,247 | 3.55 | 11.0 | Depreciation | 13.247 | 3.55 | 11.0 |
| 822 | 0.22 | 0.7 | Licences | 822 | 0.22 | 0.7 |
| 14.069 | 3.77 | 11.7 | Total tractor fixed | 14,069 | 3.77 | 11.7 |
| 109.210 | 29.28 | 91.0 | Tractor total | 114.326 | 30.66 | 95.3 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 109,210 | 29.28 | 91.0 | Total vehicle costs | 114,326 | 30.66 | 95.3 |
| 4,488 | 1.20 | 3.7 | Insurance costs | 4,698 | 1.26 | 3.9 |
| 20,944 | 5.62 | 17.5 | Admin. and interest | 21,925 | 5.88 | 18.3 |
| | | | Pickup and delivery | | | |
| 14,960 | 4.01 | 12.5 | Profit | 15,661 | 4.20 | 13.1 |
| 149,602 | 40.11 | 124.7 | Total operating cost | 156.610 | 42.00 | 130.6 |

## Imperial Equivalent Summary

| | | | |
|---|---|---|---|
| A. | Annual distance travelled | -- | 74,568 mi. |
| | Gross vehicle weight | -- | 40,785 lbs. |
| | Average payload | -- | 23,082 lbs. |
| | Estimated annual quantity | -- | 13,849 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 200.7 | Total Operating Cost | 210.2 |

Configuration -- 2 axle straight truck (diesel) Maritimes

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5470 kg. | 5470 kg. |
| | Estimated Annual Quantity | 2188 tonnes | 2188 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 528 | $ 528 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 10203 | $ 10203 |
| | Wage burden | $ 1932 | $ 1932 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 12,663 | 10.19 | 31.7 | Driver | 12,663 | 10.19 | 31.7 |
| 4,666 | 3.75 | 11.7 | Fuel | 4.666 | 3.75 | 11.7 |
| 5,277 | 4.25 | 13.2 | Repairs | 6,332 | 5.10 | 15.8 |
| 301 | 0.24 | 0.8 | Cleaning | 301 | 0.24 | 0.8 |
| 398 | 0.32 | 1.0 | Transport | 398 | 0.32 | 1.0 |
| 1,419 | 1.14 | 3.5 | Tires | 2,029 | 1.63 | 5.1 |
| 24,724 | 19.89 | 61.9 | Total tractor variable | 26,389 | 21.23 | 66.1 |
| | | | Tractor fixed costs | | | |
| 13,538 | 10.89 | 33.8 | Depreciation | 13.538 | 10.89 | 33.8 |
| 361 | 0.29 | 0.9 | Licences | 361 | 0.29 | 0.9 |
| 13.899 | 11.18 | 34.7 | Total tractor fixed | 13.899 | 11.18 | 34.7 |
| 38,623 | 31.07 | 96.6 | Tractor total | 40,288 | 32.41 | 100.8 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 38,623 | 31.07 | 96.6 | Total vehicle costs | 40,288 | 32.41 | 100.8 |
| 1,587 | 1.28 | 4.0 | Insurance costs | 1,656 | 1.33 | 4.1 |
| 7,407 | 5.96 | 18.5 | Admin. and interes. | 7,727 | 6.22 | 19.3 |
| | | | Pickup and delivery | | | |
| 5,291 | 4.26 | 13.2 | Profit | 5,519 | 4.44 | 13.8 |
| 52,908 | 42.57 | 132.3 | Total operating cost | 55,190 | 44.40 | 138.0 |

```
*********************************************************************
*          Imperial Equivalent Summary                              *
*                                                                   *
*          A.   Annual distance travelled --    24,856  mi.         *
*               Gross vehicle weight     --     29,762 lbs.         *
*               Average payload          --     12,059 lbs.         *
*               Estimated annual quantity --     2,412 tons         *
*                                                                   *
*          B.   Total Operating Cost per mile (cents/mile)          *
*                                                                   *
*          Paved roads                  Gravel roads                *
*                                                                   *
*                212.9   Total Operating Cost    222.1              *
*********************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                    Maritimes

Commodity -- Bulk                               Annual distance --  80000 km.

A.    Vehicle Utilization                         Paved Road         Gravel Road
      Gross Vehicle Weight                         13500 kg.          13500 kg.
      Average Payload                               5470 kg.           5470 kg.
      Estimated Annual Quantity                  4376 tonnes        4376 tonnes
      Trip Running Time                             3.1 hrs.           3.1 hrs.
      Annual Running Hours                         2486 hrs.          2486 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 1057             $ 1057
      Distance wage                                     $ 0                $ 0
      Hourly wage                                   $ 20406            $ 20406
      Wage burden                                    $ 3863             $ 3863

C.    Total Operating Costs
    Paved Roads                                          Gravel Roads

            Cost                                                    Cost
             per     Cost                                            per     Cost
   Total  Running     per                               Total    Running      per
    Cost     Hour     km.                                Cost       Hour      km.
       $        $                                           $          $
                          Tractor variable costs
  25,326    10.19    31.7    Driver                    25,326      10.19     31.7
   9,333     3.75    11.7    Fuel                       9,333       3.75     11.7
  10,554     4.25    13.2    Repairs                   12,665       5.10     15.8
     602     0.24     0.8    Cleaning                     602       0.24      0.8
     398     0.16     0.5    Transport                    398       0.16      0.5
   2,838     1.14     3.5    Tires                      4,058       1.63      5.1
  49,051    19.73    61.4 Total tractor variable       52,382      21.07     65.6

                          Tractor fixed costs
  13,538     5.45    16.9    Depreciation              13,538       5.45     16.9
     361     0.15     0.5    Licences                     361       0.15      0.5
  13,899     5.60    17.4 Total tractor fixed          13,899       5.60     17.4

  62,950    25.33    78.8 Tractor total                66,281      26.67     83.0

                          Trailer variable costs
                             Repairs
                             Cleaning
                             Transport
                             Tires
                          Total trailer variable

                          Trailer fixed costs
                             Depreciation
                             Licences
                          Total trailer fixed

                          Trailer total

  62,950    25.33    78.8 Total vehicle costs          66,281      26.67     83.0

   2,587     1.04     3.2 Insurance costs               2,724       1.10      3.4
  12,072     4.86    15.1 Admin. and interest          12,711       5.11     15.9
                          Pickup and delivery
   8,623     3.47    10.8 Profit                        9,079       3.65     11.3
  86,232    34.70   107.9 Total operating cost         90,795      36.53    113.6


******************************************************************************
*          Imperial Equivalent Summary                                      *
*                                                                           *
*        A.    Annual distance travelled --        49,712  mi.              *
*              Gross vehicle weight      --        29,762 lbs.              *
*              Average payload           --        12,059 lbs.              *
*              Estimated annual quantity --         4,824 tons              *
*                                                                           *
*        B.    Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*        Paved roads                        Gravel roads                    *
*                                                                           *
*               173.6    Total Operating Cost    182.8                      *
******************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Maritimes

Commodity -- Bulk Annual distance -- 120000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5470 kg. | 5470 kg. |
| | Estimated Annual Quantity | 6564 tonnes | 6564 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 3728 hrs. | 3728 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1585 | $ 1585 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 30610 | $ 30610 |
| | Wage burden | $ 5795 | $ 5795 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 37,990 | 10.19 | 31.7 | Driver | 37,990 | 10.19 | 31.7 |
| 13,999 | 3.75 | 11.7 | Fuel | 13,999 | 3.75 | 11.7 |
| 15,831 | 4.25 | 13.2 | Repairs | 18,997 | 5.10 | 15.8 |
| 902 | 0.24 | 0.8 | Cleaning | 902 | 0.24 | 0.8 |
| 398 | 0.11 | 0.3 | Transport | 398 | 0.11 | 0.3 |
| 4,257 | 1.14 | 3.5 | Tires | 6,087 | 1.63 | 5.1 |
| 73,377 | 19.68 | 61.2 | Total tractor variable | 78,373 | 21.02 | 65.4 |
| | | | Tractor fixed costs | | | |
| 13,538 | 3.63 | 11.3 | Depreciation | 13,538 | 3.63 | 11.3 |
| 361 | 0.10 | 0.3 | Licences | 361 | 0.10 | 0.3 |
| 13,899 | 3.73 | 11.6 | Total tractor fixed | 13,899 | 3.73 | 11.6 |
| 87,276 | 23.41 | 72.8 | Tractor total | 92,272 | 24.75 | 77.0 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 87,276 | 23.41 | 72.8 | Total vehicle costs | 92,272 | 24.75 | 77.0 |
| 3,587 | 0.96 | 3.0 | Insurance costs | 3,792 | 1.02 | 3.2 |
| 16,738 | 4.49 | 13.9 | Admin. and interest | 17,696 | 4.75 | 14.7 |
| | | | Pickup and delivery | | | |
| 11,956 | 3.21 | 10.0 | Profit | 12,640 | 3.39 | 10.5 |
| 119,557 | 32.07 | 99.7 | Total operating cost | 126,400 | 33.91 | 105.4 |

Imperial Equivalent Summary

A. Annual distance travelled -- 74,568 mi.
Gross vehicle weight -- 29,762 lbs.
Average payload -- 12,059 lbs.
Estimated annual quantity -- 7,235 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 160.4 | Total Operating Cost | 169.6 |

Configuration -- 2 axle straight truck (diesel) Newfoundland

Commodity -- Bulk Annual distance -- 40000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 13500 kg. | 13500 kg. |
| | Average Payload | 5470 kg. | 5470 kg. |
| | Estimated Annual Quantity | 2188 tonnes | 2188 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 1243 hrs. | 1243 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 539 | $ 539 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 10402 | $ 10402 |
| | Wage burden | $ 1969 | $ 1969 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 12,910 | 10.39 | 32.3 | Driver | 12,910 | 10.39 | 32.3 |
| 5,169 | 4.16 | 12.9 | Fuel | 5,169 | 4.16 | 12.9 |
| 5,769 | 4.64 | 14.4 | Repairs | 6,923 | 5.57 | 17.3 |
| 437 | 0.35 | 1.1 | Cleaning | 437 | 0.35 | 1.1 |
| 398 | 0.32 | 1.0 | Transport | 398 | 0.32 | 1.0 |
| 1,419 | 1.14 | 3.5 | Tires | 2,029 | 1.63 | 5.1 |
| 26,102 | 21.00 | 65.2 | Total tractor variable | 27,866 | 22.42 | 69.7 |
| | | | Tractor fixed costs | | | |
| 13,660 | 10.99 | 34.2 | Depreciation | 13,660 | 10.99 | 34.2 |
| 392 | 0.32 | 1.0 | Licences | 392 | 0.32 | 1.0 |
| 14,052 | 11.31 | 35.2 | Total tractor fixed | 14,052 | 11.31 | 35.2 |
| 40,154 | 32.31 | 100.4 | Tractor total | 41,918 | 33.73 | 104.9 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 40,154 | 32.31 | 100.4 | Total vehicle costs | 41,918 | 33.73 | 104.9 |
| 1,650 | 1.33 | 4.1 | Insurance costs | 1,723 | 1.39 | 4.3 |
| 7,701 | 6.20 | 19.3 | Admin. and interest | 8,039 | 6.47 | 20.1 |
| | | | Pickup and delivery | | | |
| 5,501 | 4.43 | 13.8 | Profit | 5,742 | 4.62 | 14.4 |
| 55,006 | 44.27 | 137.6 | Total operating cost | 57,422 | 46.21 | 143.7 |

```
***********************************************************************
*        Imperial Equivalent Summary                                  *
*                                                                     *
*        A.    Annual distance travelled --     24,856  mi.           *
*              Gross vehicle weight      --     29,762 lbs.           *
*              Average payload           --     12,059 lbs.           *
*              Estimated annual quantity --      2,412 tons           *
*                                                                     *
*        B.    Total Operating Cost per mile (cents/mile)             *
*                                                                     *
*        Paved roads                       Gravel roads               *
*                                                                     *
*                 221.4     Total Operating Cost    231.3             *
***********************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                  Newfoundland

Commodity -- Bulk                                  Annual distance --  80000 km.

A.    Vehicle Utilization                            Paved Road           Gravel Road
      Gross Vehicle Weight                           13500 kg.            13500 kg.
      Average Payload                                 5470 kg.             5470 kg.
      Estimated Annual Quantity                      4376 tonnes          4376 tonnes
      Trip Running Time                               3.1 hrs.             3.1 hrs.
      Annual Running Hours                           2486 hrs.            2486 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 1077               $ 1077
      Distance wage                                       $ 0                  $ 0
      Hourly wage                                     $ 20804              $ 20804
      Wage burden                                      $ 3939               $ 3939

C.    Total Operating Costs
        Paved Roads                                        Gravel Roads

                Cost                                                    Cost
                 per      Cost                                           per      Cost
  Total      Running       per                               Total   Running       per
   Cost         Hour       km.                                Cost      Hour       km.
      $            $                                             $         $
                                Tractor variable costs
 25,820        10.39      32.3    Driver                    25,820     10.39      32.3
 10,337         4.16      12.9    Fuel                      10,337      4.16      12.9
 11,538         4.64      14.4    Repairs                   13,846      5.57      17.3
    875         0.35       1.1    Cleaning                     875      0.35       1.1
    398         0.16       0.5    Transport                    398      0.16       0.5
  2,838         1.14       3.5    Tires                      4,058      1.63       5.1
 51,806        20.84      64.7  Total tractor variable      55,334     22.26      69.2

                                Tractor fixed costs
 13,660         5.50      17.1    Depreciation              13,660      5.50      17.1
    392         0.16       0.5    Licences                     392      0.16       0.5
 14,052         5.66      17.6  Total tractor fixed         14,052      5.66      17.6

 65,858        26.50      82.3  Tractor total               69,386     27.92      86.8

                                Trailer variable costs
                                  Repairs
                                  Cleaning
                                  Transport
                                  Tires
                                Total trailer variable

                                Trailer fixed costs
                                  Depreciation
                                  Licences
                                Total trailer fixed

                                Trailer total

 65,858        26.50      82.3  Total vehicle costs         69,386     27.92      86.8

  2,706         1.09       3.4  Insurance costs              2,851      1.15       3.6
 12,630         5.08      15.8  Admin. and interest         13,307      5.35      16.6
                                Pickup and delivery
  9,022         3.63      11.3  Profit                       9,505      3.82      11.9
 90,216        36.30     112.8  Total operating cost        95,049     38.24     118.9


*****************************************************************************
*          Imperial Equivalent Summary                                      *
*                                                                           *
*          A.    Annual distance travelled --      49,712  mi.              *
*                Gross vehicle weight      --      29,762 lbs.              *
*                Average payload           --      12,059 lbs.              *
*                Estimated annual quantity --       4,824 tons              *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          Paved roads                        Gravel roads                  *
*                                                                           *
*                 181.5     Total Operating Cost     191.3                  *
*****************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                  Newfoundland

Commodity -- Bulk                                   Annual distance -- 120000 km.

A.    Vehicle Utilization                              Paved Road       Gravel Road
      Gross Vehicle Weight                              13500 kg.         13500 kg.
      Average Payload                                    5470 kg.          5470 kg.
      Estimated Annual Quantity                      6564 tonnes       6564 tonnes
      Trip Running Time                                  3.1 hrs.          3.1 hrs.
      Annual Running Hours                              3728 hrs.         3728 hrs.

B.    Driver Costs
      Load - unload time cost                            $ 1616            $ 1616
      Distance wage                                         $ 0               $ 0
      Hourly wage                                       $ 31206           $ 31206
      Wage burden                                        $ 5908            $ 5908

C.    Total Operating Costs
   P a v e d   R o a d s                             G r a v e l   R o a d s

             Cost                                                      Cost
              per    Cost                                               per    Cost
   Total  Running     per                                  Total    Running     per
    Cost     Hour     km.                                   Cost       Hour     km.
      $         $                                              $          $
                         Tractor variable costs
  38,730    10.39    32.3   Driver                        38,730      10.39    32.3
  15,506     4.16    12.9   Fuel                          15,506       4.16    12.9
  17.307     4.64    14.4   Repairs                       20,769       5.57    17.3
   1,312     0.35     1.1   Cleaning                       1,312       0.35     1.1
     398     0.11     0.3   Transport                        398       0.11     0.3
   4,257     1.14     3.5   Tires                          6.087       1.63     5.1
  77.510    20.79    64.5 Total tractor variable          82,802      22.21    69.0

                          Tractor fixed costs
  13.660     3.66    11.4   Depreciation                  13,660       3.66    11.4
     392     0.11     0.3   Licences                         392       0.11     0.3
  14,052     3.77    11.7 Total tractor fixed             14,052       3.77    11.7

  91,562    24.56    76.2 Tractor total                   96,854      25.98    80.7

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

  91,562    24.56    76.2 Total vehicle costs             96,854      25.98    80.7

   3,763     1.01     3.1 Insurance costs                  3.980       1.07     3.3
  17,560     4.71    14.6 Admin. and interest             18,575       4.98    15.5
                          Pickup and delivery
  12,543     3.36    10.5 Profit                          13,268       3.56    11.1
 125,428    33.64   104.4 Total operating cost           132,677      35.59   110.6


*****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                           *
*          A.    Annual distance travelled --       74,568  mi.             *
*                Gross vehicle weight      --       29,762 lbs.             *
*                Average payload           --       12,059 lbs.             *
*                Estimated annual quantity --        7,235 tons             *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          P a v e d   r o a d s            G r a v e l   r o a d s         *
*                                                                           *
*                 168.0     Total Operating Cost    178.0                   *
*****************************************************************************
```

Configuration -- 2 axle straight truck (diesel) Yukon

Commodity -- Bulk Annual distance -- 40000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 15000 kg. | 15000 kg. |
| Average Payload | 6970 kg. | 6970 kg. |
| Estimated Annual Quantity | 2788 tonnes | 2788 tonnes |
| Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| Annual Running Hours | 1243 hrs. | 1243 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 990 | $ 990 |
| Distance wage | $ 0 | $ 0 |
| Hourly wage | $ 15000 | $ 15000 |
| Wage burden | $ 3678 | $ 3678 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 19,668 | 15.83 | 49.2 | Driver | 19,668 | 15.83 | 49.2 |
| 4,606 | 3.71 | 11.5 | Fuel | 4,606 | 3.71 | 11.5 |
| 5,344 | 4.30 | 13.4 | Repairs | 6,413 | 5.16 | 16.0 |
| 410 | 0.33 | 1.0 | Cleaning | 410 | 0.33 | 1.0 |
| 696 | 0.56 | 1.7 | Transport | 696 | 0.56 | 1.7 |
| 1,724 | 1.39 | 4.3 | Tires | 2,466 | 1.98 | 6.2 |
| 32,448 | 26.12 | 81.1 | Total tractor variable | 34,259 | 27.57 | 85.6 |
| | | | Tractor fixed costs | | | |
| 12,197 | 9.81 | 30.5 | Depreciation | 12,197 | 9.81 | 30.5 |
| 400 | 0.32 | 1.0 | Licences | 400 | 0.32 | 1.0 |
| 12,597 | 10.13 | 31.5 | Total tractor fixed | 12,597 | 10.13 | 31.5 |
| 45,045 | 36.25 | 112.6 | Tractor total | 46,856 | 37.70 | 117.1 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 45,045 | 36.25 | 112.6 | Total vehicle costs | 46,856 | 37.70 | 117.1 |
| 1,851 | 1.49 | 4.6 | Insurance costs | 1,926 | 1.55 | 4.8 |
| 8,639 | 6.95 | 21.6 | Admin. and interest | 8,986 | 7.23 | 22.5 |
| | | | Pickup and delivery | | | |
| 6,171 | 4.97 | 15.4 | Profit | 6,419 | 5.17 | 16.0 |
| 61,706 | 49.66 | 154.2 | Total operating cost | 64,187 | 51.65 | 160.4 |

## Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 24,856 mi. |
| Gross vehicle weight | -- | 33,069 lbs. |
| Average payload | -- | 15,366 lbs. |
| Estimated annual quantity | -- | 3,073 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 248.2 | Total Operating Cost | 258.1 |

Configuration -- 2 axle straight truck (diesel) Yukon

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 15000 kg. | 15000 kg. |
| | Average Payload | 6970 kg. | 6970 kg. |
| | Estimated Annual Quantity | 5576 tonnes | 5576 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1979 | $ 1979 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 30001 | $ 30001 |
| | Wage burden | $ 7355 | $ 7355 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 39,335 | 15.83 | 49.2 | Driver | 39,335 | 15.83 | 49.2 |
| 9,212 | 3.71 | 11.5 | Fuel | 9,212 | 3.71 | 11.5 |
| 10,688 | 4.30 | 13.4 | Repairs | 12,826 | 5.16 | 16.0 |
| 820 | 0.33 | 1.0 | Cleaning | 820 | 0.33 | 1.0 |
| 696 | 0.28 | 0.9 | Transport | 696 | 0.28 | 0.9 |
| 3,449 | 1.39 | 4.3 | Tires | 4,932 | 1.98 | 6.2 |
| 64,200 | 25.84 | 80.3 | Total tractor variable | 67,821 | 27.29 | 84.8 |
| | | | Tractor fixed costs | | | |
| 12,197 | 4.91 | 15.2 | Depreciation | 12,197 | 4.91 | 15.2 |
| 400 | 0.16 | 0.5 | Licences | 400 | 0.16 | 0.5 |
| 12,597 | 5.07 | 15.7 | Total tractor fixed | 12,597 | 5.07 | 15.7 |
| 76,797 | 30.91 | 96.0 | Tractor total | 80,418 | 32.36 | 100.5 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 76,797 | 30.91 | 96.0 | Total vehicle costs | 80,418 | 32.36 | 100.5 |
| 3,156 | 1.27 | 3.9 | Insurance costs | 3,305 | 1.33 | 4.1 |
| 14,728 | 5.93 | 18.4 | Admin. and interest | 15,422 | 6.20 | 19.3 |
| | | | Pickup and delivery | | | |
| 10,520 | 4.23 | 13.2 | Profit | 11,016 | 4.43 | 13.8 |
| 105,201 | 42.34 | 131.5 | Total operating cost | 110,161 | 44.32 | 137.7 |

### Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 33,069 lbs.
Average payload -- 15,366 lbs.
Estimated annual quantity -- 6,146 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 211.6 | Total Operating Cost | 221.6 |

```
Configuration -- 2 axle straight truck (diesel)                    Yukon

Commodity -- Bulk                         Annual distance -- 120000 km.

A.   Vehicle Utilization                     Paved Road     Gravel Road
     Gross Vehicle Weight                    15000 kg.      15000 kg.
     Average Payload                          6970 kg.       6970 kg.
     Estimated Annual Quantity              8364 tonnes    8364 tonnes
     Trip Running Time                         3.1 hrs.       3.1 hrs.
     Annual Running Hours                     3728 hrs.      3728 hrs.

B.   Driver Costs
     Load - unload time cost                    $ 2969         $ 2969
     Distance wage                                 $ 0            $ 0
     Hourly wage                               $ 45001        $ 45001
     Wage burden                               $ 11033        $ 11033

C.   Total Operating Costs
   Paved Roads                                Gravel Roads

             Cost                                        Cost
              per    Cost                                 per    Cost
   Total  Running     per                        Total  Running   per
    Cost     Hour     km.                         Cost     Hour   km.
       $        $                                    $        $
                          Tractor variable costs
  59,003    15.83    49.2   Driver               59,003    15.83   49.2
  13,818     3.71    11.5   Fuel                 13,818     3.71   11.5
  16,032     4.30    13.4   Repairs              19,239     5.16   16.0
   1,230     0.33     1.0   Cleaning              1,230     0.33    1.0
     696     0.19     0.6   Transport               696     0.19    0.6
   5,173     1.39     4.3   Tires                 7,397     1.98    6.2
  95,952    25.75    80.0 Total tractor variable 101,383    27.20   84.5

                          Tractor fixed costs
  12,197     3.27    10.2   Depreciation         12,197     3.27   10.2
     400     0.11     0.3   Licences                400     0.11    0.3
  12,597     3.38    10.5 Total tractor fixed    12,597     3.38   10.5

 108,549    29.13    90.5 Tractor total         113,980    30.58   95.0

                          Trailer variable costs
                            Repairs
                            Cleaning
                            Transport
                            Tires
                          Total trailer variable

                          Trailer fixed costs
                            Depreciation
                            Licences
                          Total trailer fixed

                          Trailer total

 108,549    29.13    90.5 Total vehicle costs   113,980    30.58   95.0

   4,461     1.20     3.7 Insurance costs         4,684     1.26    3.9
  20,818     5.58    17.3 Admin. and interest    21,859     5.86   18.2
                          Pickup and delivery
  14,870     3.99    12.4 Profit                 15,614     4.19   13.0
 148,698    39.90   123.9 Total operating cost  156,137    41.89  130.1


**************************************************************************
*       Imperial Equivalent Summary                                      *
*                                                                        *
*       A.   Annual distance travelled --      74,568  mi.               *
*            Gross vehicle weight      --      33,069 lbs.               *
*            Average payload           --      15,366 lbs.               *
*            Estimated annual quantity --       9,220 tons               *
*                                                                        *
*       B.   Total Operating Cost per mile (cents/mile)                  *
*                                                                        *
*       Paved roads                      Gravel roads                    *
*                                                                        *
*            199.4     Total Operating Cost    209.4                     *
**************************************************************************
```

```
Configuration -- 2 axle straight truck (diesel)                        N.W.T.

Commodity -- Bulk                              Annual distance --  40000 km.

A.    Vehicle Utilization                          Paved Road         Gravel Road
      Gross Vehicle Weight                          12000 kg.          12000 kg.
      Average Payload                                3970 kg.           3970 kg.
      Estimated Annual Quantity                    1588 tonnes        1588 tonnes
      Trip Running Time                              3.1 hrs.           3.1 hrs.
      Annual Running Hours                          1243 hrs.          1243 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 470              $ 470
      Distance wage                                    $ 0                $ 0
      Hourly wage                                    $ 12515            $ 12515
      Wage burden                                     $ 3116             $ 3116

C.    Total Operating Costs
   P a v e d   R o a d s                                     G r a v e l   R o a d s

            Cost                                                        Cost
             per     Cost                                                per     Cost
  Total   Running     per                                   Total    Running     per
   Cost     Hour      km.                                    Cost      Hour      km.
     $        $                                                $         $
                           Tractor variable costs
 16,101    12.96     40.3     Driver                       16,101     12.96     40.3
  4,699     3.78     11.7     Fuel                          4,699      3.78     11.7
  4,971     4.00     12.4     Repairs                       5,965      4.80     14.9
    437     0.35      1.1     Cleaning                        437      0.35      1.1
    746     0.60      1.9     Transport                       746      0.60      1.9
  1,724     1.39      4.3     Tires                         2,466      1.98      6.2
 28,678    23.08     71.7  Total tractor variable          30,414     24.47     76.1

                           Tractor fixed costs
 12,197     9.81     30.5     Depreciation                 12,197      9.81     30.5
    211     0.17      0.5     Licences                        211      0.17      0.5
 12,408     9.98     31.0  Total tractor fixed             12,408      9.98     31.0

 41,086    33.06    102.7  Tractor total                   42,822     34.45    107.1

                           Trailer variable costs
                              Repairs
                              Cleaning
                              Transport
                              Tires
                           Total trailer variable

                           Trailer fixed costs
                              Depreciation
                              Licences
                           Total trailer fixed

                           Trailer total

 41,086    33.06    102.7  Total vehicle costs             42,822     34.45    107.1

  1,688     1.36      4.2  Insurance costs                  1,760      1.42      4.4
  7,880     6.34     19.7  Admin. and interest              8,213      6.61     20.5
                           Pickup and delivery
  5,628     4.53     14.1  Profit                           5,866      4.72     14.7
 56,282    45.29    140.7  Total operating cost            58,661     47.20    146.7


*****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                           *
*         A.    Annual distance travelled --       24,856  mi.              *
*               Gross vehicle weight      --       26,455 lbs.              *
*               Average payload           --        8,752 lbs.              *
*               Estimated annual quantity --        1,750 tons              *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         P a v e d   r o a d s              G r a v e l   r o a d s        *
*                                                                           *
*                 226.4      Total Operating Cost    236.1                  *
*****************************************************************************
```

Configuration -- 2 axle straight truck (diesel) N.W.T.

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 12000 kg. | 12000 kg. |
| | Average Payload | 3970 kg. | 3970 kg. |
| | Estimated Annual Quantity | 3176 tonnes | 3176 tonnes |
| | Trip Running Time | 3.1 hrs. | 3.1 hrs. |
| | Annual Running Hours | 2486 hrs. | 2486 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 941 | $ 941 |
| | Distance wage | $ 0 | $ 0 |
| | Hourly wage | $ 25030 | $ 25030 |
| | Wage burden | $ 6233 | $ 6233 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 32,204 | 12.96 | 40.3 | Driver | 32,204 | 12.96 | 40.3 |
| 9,399 | 3.78 | 11.7 | Fuel | 9,399 | 3.78 | 11.7 |
| 9,942 | 4.00 | 12.4 | Repairs | 11,931 | 4.80 | 14.9 |
| 875 | 0.35 | 1.1 | Cleaning | 875 | 0.35 | 1.1 |
| 746 | 0.30 | 0.9 | Transport | 746 | 0.30 | 0.9 |
| 3,449 | 1.39 | 4.3 | Tires | 4,932 | 1.98 | 6.2 |
| 56,615 | 22.78 | 70.7 | Total tractor variable | 60,087 | 24.17 | 75.1 |
| | | | Tractor fixed costs | | | |
| 12,197 | 4.91 | 15.2 | Depreciation | 12,197 | 4.91 | 15.2 |
| 211 | 0.08 | 0.3 | Licences | 211 | 0.08 | 0.3 |
| 12,408 | 4.99 | 15.5 | Total tractor fixed | 12,408 | 4.99 | 15.5 |
| 69,023 | 27.77 | 86.2 | Tractor total | 72,495 | 29.16 | 90.6 |
| | | | Trailer variable costs | | | |
| | | | Repairs | | | |
| | | | Cleaning | | | |
| | | | Transport | | | |
| | | | Tires | | | |
| | | | Total trailer variable | | | |
| | | | Trailer fixed costs | | | |
| | | | Depreciation | | | |
| | | | Licences | | | |
| | | | Total trailer fixed | | | |
| | | | Trailer total | | | |
| 69,023 | 27.77 | 86.2 | Total vehicle costs | 72,495 | 29.16 | 90.6 |
| 2,837 | 1.14 | 3.5 | Insurance costs | 2,979 | 1.20 | 3.7 |
| 13,237 | 5.33 | 16.5 | Admin. and interest | 13,903 | 5.59 | 17.4 |
| | | | Pickup and delivery | | | |
| 9,455 | 3.80 | 11.8 | Profit | 9,931 | 4.00 | 12.4 |
| 94,552 | 38.04 | 118.0 | Total operating cost | 99,308 | 39.95 | 124.1 |

**********************************************************************

Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 26,455 lbs.
Average payload -- 8,752 lbs.
Estimated annual quantity -- 3,501 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 189.9 | Total Operating Cost | 199.7 |

**********************************************************************

```
Configuration -- 2 axle straight truck (diesel)                        N.W.T.
Commodity -- Bulk                             Annual distance -- 120000 km.
A.    Vehicle Utilization                        Paved Road          Gravel Road
      Gross Vehicle Weight                       12000 kg.            12000 kg.
      Average Payload                             3970 kg.             3970 kg.
      Estimated Annual Quantity                  4764 tonnes          4764 tonnes
      Trip Running Time                            3.1 hrs.             3.1 hrs.
      Annual Running Hours                        3728 hrs.            3728 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 1411               $ 1411
      Distance wage                                    $ 0                  $ 0
      Hourly wage                                  $ 37544              $ 37544
      Wage burden                                   $ 9349               $ 9349

C.    Total Operating Costs
   Paved Roads                                         Gravel Roads

              Cost                                                   Cost
              per      Cost                                          per      Cost
   Total    Running    per                                Total    Running    per
   Cost      Hour      km.                                Cost      Hour      km.
     $         $                                            $         $
                             Tractor variable costs
  48,304     12.96     40.3    Driver                   48,304     12.96     40.3
  14,098      3.78     11.7    Fuel                     14,098      3.78     11.7
  14,914      4.00     12.4    Repairs                  17,896      4.80     14.9
   1,312      0.35      1.1    Cleaning                  1,312      0.35      1.1
     746      0.20      0.6    Transport                   746      0.20      0.6
   5,173      1.39      4.3    Tires                     7,397      1.98      6.2
  84,547     22.68     70.4  Total tractor variable     89,753     24.07     74.8

                             Tractor fixed costs
  12,197      3.27     10.2    Depreciation             12,197      3.27     10.2
     211      0.06      0.2    Licences                    211      0.06      0.2
  12,408      3.33     10.4  Total tractor fixed        12,408      3.33     10.4

  96,955     26.01     80.8  Tractor total             102,161     27.40     85.2

                             Trailer variable costs
                               Repairs
                               Cleaning
                               Transport
                               Tires
                             Total trailer variable

                             Trailer fixed costs
                               Depreciation
                               Licences
                             Total trailer fixed

                             Trailer total

  96,955     26.01     80.8  Total vehicle costs       102,161     27.40     85.2

   3,984      1.07      3.3  Insurance costs             4,198      1.13      3.5
  18,594      4.99     15.5  Admin. and interest        19,593      5.26     16.3
                             Pickup and delivery
  13,281      3.56     11.1  Profit                     13,995      3.75     11.7
 132,814     35.63    110.7  Total operating cost      139,947     37.54    116.7


*************************************************************************
*          Imperial Equivalent Summary                                  *
*                                                                       *
*          A.   Annual distance travelled --      74,568  mi.           *
*               Gross vehicle weight      --      26,455 lbs.           *
*               Average payload           --       8,752 lbs.           *
*               Estimated annual quantity --       5,251 tons           *
*                                                                       *
*          B.   Total Operating Cost per mile (cents/mile)              *
*                                                                       *
*          Paved roads                       Gravel roads               *
*                                                                       *
*                   178.1     Total Operating Cost    187.8             *
*************************************************************************
```

5 AXLE

SEMI-TRAILER

DRY FREIGHT

Configuration -- 5 axle semi-trailer unit — British Columbia

Commodity -- Dry Freight — Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 19155 kg. | 19155 kg. |
| | Estimated Annual Quantity | 4789 tonnes | 4789 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 8753 | $ 8753 |
| | Distance wage | $ 21448 | $ 0 |
| | Hourly wage | $ 0 | $ 28814 |
| | Wage burden | $ 6946 | $ 8640 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 37,147 | 26.15 | 46.4 | Driver | 46,207 | 27.89 | 57.8 |
| 14,410 | 10.15 | 18.0 | Fuel | 14,410 | 8.70 | 18.0 |
| 10,350 | 7.29 | 12.9 | Repairs | 12,419 | 7.49 | 15.5 |
| 190 | 0.13 | 0.2 | Cleaning | 190 | 0.11 | 0.2 |
| 3,114 | 2.19 | 3.9 | Transport | 3,114 | 1.88 | 3.9 |
| 2,144 | 1.51 | 2.7 | Tires | 3,645 | 2.20 | 4.6 |
| 67,355 | 47.42 | 84.1 | Total tractor variable | 79,985 | 48.27 | 100.0 |
| | | | Tractor fixed costs | | | |
| 15,531 | 10.93 | 19.4 | Depreciation | 15,531 | 9.37 | 19.4 |
| 1,436 | 1.01 | 1.8 | Licences | 1,436 | 0.87 | 1.8 |
| 16,967 | 11.94 | 21.2 | Total tractor fixed | 16,967 | 10.24 | 21.2 |
| 84,322 | 59.36 | 105.3 | Tractor total | 96,952 | 58.51 | 121.2 |
| | | | Trailer variable costs | | | |
| 4,378 | 3.08 | 5.5 | Repairs | 5,253 | 3.17 | 6.6 |
| 684 | 0.48 | 0.9 | Cleaning | 684 | 0.41 | 0.9 |
| 1,094 | 0.77 | 1.4 | Transport | 1,094 | 0.66 | 1.4 |
| 2,077 | 1.46 | 2.6 | Tires | 3,427 | 2.07 | 4.3 |
| 8,233 | 5.79 | 10.4 | Total trailer variable | 10,458 | 6.31 | 13.2 |
| | | | Trailer fixed costs | | | |
| 4,112 | 2.90 | 5.1 | Depreciation | 4,112 | 2.48 | 5.1 |
| 12 | 0.01 | | Licences | 12 | 0.01 | |
| 4,124 | 2.91 | 5.1 | Total trailer fixed | 4,124 | 2.49 | 5.1 |
| 12,357 | 8.70 | 15.5 | Trailer total | 14,582 | 8.80 | 18.3 |
| 96,679 | 68.06 | 120.8 | Total vehicle costs | 111,534 | 67.31 | 139.5 |
| 3,973 | 2.80 | 5.0 | Insurance costs | 4,584 | 2.77 | 5.7 |
| 18,541 | 13.05 | 23.2 | Admin. and interest | 21,390 | 12.91 | 26.7 |
| | | | Pickup and delivery | | | |
| 13,244 | 9.32 | 16.6 | Profit | 15,279 | 9.22 | 19.1 |
| 132,437 | 93.23 | 165.6 | Total operating cost | 152,787 | 92.21 | 191.0 |

### Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 87,082 lbs.
Average payload -- 42,229 lbs.
Estimated annual quantity -- 5,279 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 266.5 | Total Operating Cost | 307.4 |

```
Configuration -- 5 axle semi-trailer unit                       British Columbia

Commodity -- Dry Freight                             Annual distance -- 160000 km.

A.    Vehicle Utilization                            Paved Road       Gravel Road
      Gross Vehicle Weight                           39500 kg.         39500 kg.
      Average Payload                                19155 kg.         19155 kg.
      Estimated Annual Quantity                    9578 tonnes       9578 tonnes
      Trip Running Time                               5.7 hrs.          6.6 hrs.
      Annual Running Hours                           2841 hrs.         3314 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 17506           $ 17506
      Distance wage                                  $ 42896               $ 0
      Hourly wage                                        $ 0           $ 57627
      Wage burden                                    $ 13892           $ 17281

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

              Cost                                                      Cost
               per      Cost                                             per     Cost
   Total   Running       per                                Total    Running      per
    Cost      Hour       km.                                 Cost       Hour      km.
       $         $                                              $          $
                                Tractor variable costs
  74,294     26.15      46.4      Driver                   92,414      27.89     57.8
  28,821     10.15      18.0      Fuel                     28,821       8.70     18.0
  20,699      7.29      12.9      Repairs                  24,839       7.50     15.5
     381      0.13       0.2      Cleaning                    381       0.11      0.2
   3,114      1.10       1.9      Transport                 3,114       0.94      1.9
   4,288      1.51       2.7      Tires                     7,290       2.20      4.6
 131,597     46.33      82.1    Total tractor variable    156,859      47.34     98.0

                                Tractor fixed costs
  15,531      5.47       9.7      Depreciation             15,531       4.69      9.7
   1,436      0.51       0.9      Licences                  1,436       0.43      0.9
  16,967      5.98      10.6    Total tractor fixed        16,967       5.12     10.6

 148,564     52.31      92.7    Tractor total             173,826      52.46    108.6

                                Trailer variable costs
   8,755      3.08       5.5      Repairs                  10,506       3.17      6.6
   1,367      0.48       0.9      Cleaning                  1,367       0.41      0.9
   1,094      0.39       0.7      Transport                 1,094       0.33      0.7
   4,154      1.46       2.6      Tires                     6,854       2.07      4.3
  15,370      5.41       9.7    Total trailer variable     19,821       5.98     12.5

                                Trailer fixed costs
   4,112      1.45       2.6      Depreciation              4,112       1.24      2.6
      12                          Licences                     12
   4,124      1.45       2.6    Total trailer fixed         4,124       1.24      2.6

  19,494      6.86      12.3    Trailer total              23,945       7.22     15.1

 168,058     59.17     105.0    Total vehicle costs       197,771      59.68    123.7

   6,906      2.43       4.3    Insurance costs             8,128       2.45      5.1
  32,230     11.35      20.1    Admin. and interest        37,929      11.44     23.7
                                Pickup and delivery
  23,022      8.10      14.4    Profit                     27,092       8.17     16.9
 230,216     81.05     143.8    Total operating cost      270,920      81.74    169.4


****************************************************************************
*          Imperial Equivalent Summary                                     *
*                                                                          *
*          A.    Annual distance travelled --       99,424  mi.            *
*                Gross vehicle weight      --       87,082 lbs.            *
*                Average payload           --       42,229 lbs.            *
*                Estimated annual quantity --       10,558 tons            *
*                                                                          *
*          B.    Total Operating Cost per mile (cents/mile)                *
*                                                                          *
*          Paved roads                          Gravel roads               *
*                                                                          *
*                  231.4     Total Operating Cost    272.6                 *
****************************************************************************
```

Configuration -- 5 axle semi-trailer unit　　British Columbia

Commodity -- Dry Freight　　Annual distance -- 240000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 19155 kg. | 19155 kg. |
| | Estimated Annual Quantity | 14366 tonnes | 14366 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 26258 | $ 26258 |
| | Distance wage | $ 64344 | $ 0 |
| | Hourly wage | $ 0 | $ 86441 |
| | Wage burden | $ 20839 | $ 25921 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 111,441 | 26.15 | 46.4 | Driver | 138,620 | 27.89 | 57.8 |
| 43,231 | 10.15 | 18.0 | Fuel | 43,231 | 8.70 | 18.0 |
| 31,049 | 7.29 | 12.9 | Repairs | 37,258 | 7.49 | 15.5 |
| 571 | 0.13 | 0.2 | Cleaning | 571 | 0.11 | 0.2 |
| 3,114 | 0.73 | 1.3 | Transport | 3,114 | 0.63 | 1.3 |
| 6,432 | 1.51 | 2.7 | Tires | 10,935 | 2.20 | 4.6 |
| 195,838 | 45.96 | 81.5 | Total tractor variable | 233.729 | 47.02 | 97.4 |
| | | | Tractor fixed costs | | | |
| 15,531 | 3.64 | 6.5 | Depreciation | 15,531 | 3.12 | 6.5 |
| 1,436 | 0.34 | 0.6 | Licences | 1,436 | 0.29 | 0.6 |
| 16,967 | 3.98 | 7.1 | Total tractor fixed | 16,967 | 3.41 | 7.1 |
| 212,805 | 49.94 | 88.6 | Tractor total | 250,696 | 50.43 | 104.5 |
| | | | Trailer variable costs | | | |
| 13,133 | 3.08 | 5.5 | Repairs | 15,759 | 3.17 | 6.6 |
| 2,051 | 0.48 | 0.9 | Cleaning | 2,051 | 0.41 | 0.9 |
| 1,094 | 0.26 | 0.5 | Transport | 1,094 | 0.22 | 0.5 |
| 6,231 | 1.46 | 2.6 | Tires | 10,281 | 2.07 | 4.3 |
| 22,509 | 5.28 | 9.5 | Total trailer variable | 29,185 | 5.87 | 12.3 |
| | | | Trailer fixed costs | | | |
| 4,112 | 0.97 | 1.7 | Depreciation | 4,112 | 0.83 | 1.7 |
| 12 | | | Licences | 12 | | |
| 4,124 | 0.97 | 1.7 | Total trailer fixed | 4,124 | 0.83 | 1.7 |
| 26,633 | 6.25 | 11.2 | Trailer total | 33,309 | 6.70 | 14.0 |
| 239,438 | 56.19 | 99.8 | Total vehicle costs | 284,005 | 57.13 | 118.5 |
| 9,840 | 2.31 | 4.1 | Insurance costs | 11,671 | 2.35 | 4.9 |
| 45,920 | 10.78 | 19.1 | Admin. and interest | 54,467 | 10.96 | 22.7 |
| | | | Pickup and delivery | | | |
| 32,800 | 7.70 | 13.7 | Profit | 38,905 | 7.83 | 16.2 |
| 327,998 | 76.98 | 136.7 | Total operating cost | 389,048 | 78.27 | 162.3 |

## Imperial Equivalent Summary

| A. | Annual distance travelled -- | 149,136 mi. |
|---|---|---|
| | Gross vehicle weight -- | 87,082 lbs. |
| | Average payload -- | 42,229 lbs. |
| | Estimated annual quantity -- | 15,836 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 220.0 | Total Operating Cost | 261.2 |

```
Configuration -- 5 axle semi-trailer unit                        Alberta
Commodity -- Dry Freight                   Annual distance --  80000 km.

A.   Vehicle Utilization                      Paved Road       Gravel Road
     Gross Vehicle Weight                      39000 kg.         39000 kg.
     Average Payload                           19855 kg.         19855 kg.
     Estimated Annual Quantity               4964 tonnes       4964 tonnes
     Trip Running Time                          5.7 hrs.          6.6 hrs.
     Annual Running Hours                      1420 hrs.         1657 hrs.

B.   Driver Costs
     Load - unload time cost                      $ 8063            $ 8063
     Distance wage                               $ 18712               $ 0
     Hourly wage                                     $ 0           $ 25750
     Wage burden                                  $ 6426            $ 8115

C.   Total Operating Costs
   P a v e d   R o a d s                          G r a v e l   R o a d s

            Cost                                             Cost
             per   Cost                                       per   Cost
  Total  Running    per                            Total  Running    per
   Cost     Hour    km.                             Cost     Hour    km.
      $        $                                       $        $
                         Tractor variable costs
 33,201    23.38   41.5    Driver                 41,928    25.30   52.4
 10,901     7.68   13.6    Fuel                   10,901     6.58   13.6
  9,296     6.55   11.6    Repairs                11,155     6.73   13.9
    656     0.46    0.8    Cleaning                  656     0.40    0.8
  2,883     2.03    3.6    Transport               2,883     1.74    3.6
  1,986     1.40    2.5    Tires                   3,377     2.04    4.2
 58,923    41.50   73.6  Total tractor variable   70,900    42.79   88.5

                         Tractor fixed costs
 14,502    10.21   18.1    Depreciation           14,502     8.75   18.1
  1,273     0.90    1.6    Licences                1,273     0.77    1.6
 15,775    11.11   19.7  Total tractor fixed      15,775     9.52   19.7

 74,698    52.61   93.3  Tractor total            86,675    52.31  108.2

                         Trailer variable costs
  3,083     2.17    3.9    Repairs                 3,699     2.23    4.6
  1,203     0.85    1.5    Cleaning                1,203     0.73    1.5
  1,392     0.98    1.7    Transport               1,392     0.84    1.7
  1,986     1.40    2.5    Tires                   3,278     1.98    4.1
  7,664     5.40    9.6  Total trailer variable    9,572     5.78   11.9

                         Trailer fixed costs
  3,843     2.71    4.8    Depreciation            3,843     2.32    4.8
     10     0.01           Licences                   10     0.01
  3,853     2.72    4.8  Total trailer fixed       3,853     2.33    4.8

 11,517     8.12   14.4  Trailer total            13,425     8.11   16.7

 86,215    60.73  107.7  Total vehicle costs     100,100    60.42  124.9

  3,543     2.49    4.4  Insurance costs           4,114     2.48    5.1
 16,534    11.64   20.7  Admin. and interest      19,197    11.59   24.0
                         Pickup and delivery
 11,810     8.32   14.8  Profit                   13,712     8.28   17.1
118,102    83.18  147.6  Total operating cost    137,123    82.77  171.1


************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                      *
*        A.   Annual distance travelled --    49,712  mi.              *
*             Gross vehicle weight      --    85,979 lbs.              *
*             Average payload           --    43,772 lbs.              *
*             Estimated annual quantity --      5,472 tons             *
*                                                                      *
*        B.   Total Operating Cost per mile (cents/mile)               *
*                                                                      *
*        P a v e d   r o a d s            G r a v e l   r o a d s      *
*                                                                      *
*                237.5     Total Operating Cost   275.4                *
************************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                          Alberta

Commodity -- Dry Freight                    Annual distance -- 160000 km.

A.   Vehicle Utilization                      Paved Road        Gravel Road
     Gross Vehicle Weight                     39000 kg.          39000 kg.
     Average Payload                          19855 kg.          19855 kg.
     Estimated Annual Quantity              9928 tonnes        9928 tonnes
     Trip Running Time                         5.7 hrs.           6.6 hrs.
     Annual Running Hours                     2841 hrs.          3314 hrs.

B.   Driver Costs
     Load - unload time cost                  $ 16127            $ 16127
     Distance wage                            $ 37424                $ 0
     Hourly wage                                  $ 0            $ 51501
     Wage burden                              $ 12852            $ 16231

C.   Total Operating Costs
   P a v e d   R o a d s                               G r a v e l   R o a d s

              Cost                                               Cost
               per    Cost                                        per     Cost
   Total   Running     per                         Total      Running      per
    Cost      Hour     km.                          Cost         Hour      km.
       $         $                                     $            $
                            Tractor variable costs
  66.403     23.38    41.5    Driver                83,859      25.30     52.4
  21,802      7.68    13.6    Fuel                  21,802       6.58     13.6
  18.592      6.55    11.6    Repairs               22.311       6.73     13.9
   1,312      0.46     0.8    Cleaning               1,312       0.40      0.8
   2.883      1.01     1.8    Transport              2.883       0.87      1.8
   3,973      1.40     2.5    Tires                  6.754       2.04      4.2
 114.965     40.48    71.8  Total tractor variable 138,921      41.92     86.7

                            Tractor fixed costs
  14,502      5.11     9.1    Depreciation          14,502       4.38      9.1
   1,273      0.45     0.8    Licences               1,273       0.38      0.8
  15,775      5.56     9.9  Total tractor fixed     15,775       4.76      9.9

 130,740     46.04    81.7  Tractor total          154,696      46.68     96.6

                            Trailer variable costs
   6,165      2.17     3.9    Repairs                7,398       2.23      4.6
   2.406      0.85     1.5    Cleaning               2.406       0.73      1.5
   1,392      0.49     0.9    Transport              1,392       0.42      0.9
   3,973      1.40     2.5    Tires                  6,555       1.98      4.1
  13,936      4.91     8.8  Total trailer variable  17,751       5.36     11.1

                            Trailer fixed costs
   3,843      1.35     2.4    Depreciation           3,843       1.16      2.4
      10                      Licences                  10
   3,853      1.35     2.4  Total trailer fixed      3.853       1.16      2.4

  17,789      6.26    11.2  Trailer total           21,604       6.52     13.5

 148,529     52.30    92.9  Total vehicle costs    176,300      53.20    110.1

   6,104      2.15     3.8  Insurance costs          7.245       2.19      4.5
  28,485     10.03    17.8  Admin. and interest     33,811      10.20     21.1
                            Pickup and delivery
  20,346      7.16    12.7  Profit                  24,151       7.29     15.1
 203.464     71.64   127.2  Total operating cost   241,507      72.88    150.8


****************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                          *
*        A.   Annual distance travelled --      99,424  mi.                *
*             Gross vehicle weight      --      85,979 lbs.                *
*             Average payload           --      43,772 lbs.                *
*             Estimated annual quantity --      10,944 tons                *
*                                                                          *
*        B.   Total Operating Cost per mile (cents/mile)                   *
*                                                                          *
*        P a v e d   r o a d s              G r a v e l   r o a d s        *
*                                                                          *
*                204.7     Total Operating Cost    242.7                   *
****************************************************************************
```

Configuration -- 5 axle semi-trailer unit Alberta

Commodity -- Dry Freight Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39000 kg. | 39000 kg. |
| | Average Payload | 19855 kg. | 19855 kg. |
| | Estimated Annual Quantity | 14891 tonnes | 14891 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 24190 | $ 24190 |
| | Distance wage | $ 56136 | $ 0 |
| | Hourly wage | $ 0 | $ 77251 |
| | Wage burden | $ 19278 | $ 24346 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 99,604 | 23.38 | 41.5 | Driver | 125,787 | 25.30 | 52.4 |
| 32,702 | 7.67 | 13.6 | Fuel | 32,702 | 6.58 | 13.6 |
| 27,888 | 6.55 | 11.6 | Repairs | 33,466 | 6.73 | 13.9 |
| 1,969 | 0.46 | 0.8 | Cleaning | 1,969 | 0.40 | 0.8 |
| 2,883 | 0.68 | 1.2 | Transport | 2,883 | 0.58 | 1.2 |
| 5,959 | 1.40 | 2.5 | Tires | 10,131 | 2.04 | 4.2 |
| 171,005 | 40.14 | 71.2 | Total tractor variable | 206.938 | 41.63 | 86.1 |
| | | | Tractor fixed costs | | | |
| 14,502 | 3.40 | 6.0 | Depreciation | 14.502 | 2.92 | 6.0 |
| 1,273 | 0.30 | 0.5 | Licences | 1,273 | 0.26 | 0.5 |
| 15,775 | 3.70 | 6.5 | Total tractor fixed | 15,775 | 3.18 | 6.5 |
| 186,780 | 43.84 | 77.7 | Tractor total | 222,713 | 44.81 | 92.6 |
| | | | Trailer variable costs | | | |
| 9,248 | 2.17 | 3.9 | Repairs | 11.098 | 2.23 | 4.6 |
| 3,609 | 0.85 | 1.5 | Cleaning | 3,609 | 0.73 | 1.5 |
| 1,392 | 0.33 | 0.6 | Transport | 1,392 | 0.28 | 0.6 |
| 5,959 | 1.40 | 2.5 | Tires | 9.833 | 1.98 | 4.1 |
| 20,208 | 4.75 | 8.5 | Total trailer variable | 25,932 | 5.22 | 10.8 |
| | | | Trailer fixed costs | | | |
| 3,843 | 0.90 | 1.6 | Depreciation | 3,843 | 0.77 | 1.6 |
| 10 | | | Licences | 10 | | |
| 3,853 | 0.90 | 1.6 | Total trailer fixed | 3,853 | 0.77 | 1.6 |
| 24,061 | 5.65 | 10.1 | Trailer total | 29,785 | 5.99 | 12.4 |
| 210,841 | 49.49 | 87.8 | Total vehicle costs | 252,498 | 50.80 | 105.0 |
| 8,665 | 2.03 | 3.6 | Insurance costs | 10,377 | 2.09 | 4.3 |
| 40,435 | 9.49 | 16.8 | Admin. and interest | 48,424 | 9.74 | 20.2 |
| | | | Pickup and delivery | | | |
| 28,882 | 6.78 | 12.0 | Profit | 34,589 | 6.96 | 14.4 |
| 288,823 | 67.79 | 120.2 | Total operating cost | 345,888 | 69.59 | 143.9 |

```
*************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                         *
*          A.    Annual distance travelled --     149,136  mi.            *
*                Gross vehicle weight      --      85,979 lbs.            *
*                Average payload           --      43,772 lbs.            *
*                Estimated annual quantity --      16,414 tons            *
*                                                                         *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                         *
*          P a v e d   r o a d s             G r a v e l   r o a d s     *
*                                                                         *
*                193.4     Total Operating Cost    231.6                  *
*************************************************************************
```

Configuration -- 5 axle semi-trailer unit Saskatchewan

Commodity -- Dry Freight Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 37500 kg. | 37500 kg. |
| Average Payload | 19355 kg. | 19355 kg. |
| Estimated Annual Quantity | 4839 tonnes | 4839 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 7231 | $ 7231 |
| Distance wage | $ 16640 | $ 0 |
| Hourly wage | $ 0 | $ 23596 |
| Wage burden | $ 4774 | $ 6166 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 28,645 | 20.17 | 35.8 | Driver | 36,993 | 22.32 | 46.2 |
| 10,901 | 7.68 | 13.6 | Fuel | 10,901 | 6.58 | 13.6 |
| 7,357 | 5.18 | 9.2 | Repairs | 8,829 | 5.33 | 11.0 |
| 478 | 0.34 | 0.6 | Cleaning | 478 | 0.29 | 0.6 |
| 2,585 | 1.82 | 3.2 | Transport | 2,585 | 1.56 | 3.2 |
| 1,900 | 1.34 | 2.4 | Tires | 3,230 | 1.95 | 4.0 |
| 51,866 | 36.53 | 64.8 | Total tractor variable | 63,016 | 38.03 | 78.6 |
| | | | Tractor fixed costs | | | |
| 15,183 | 10.69 | 19.0 | Depreciation | 15,183 | 9.16 | 19.0 |
| 2,163 | 1.52 | 2.7 | Licences | 2,163 | 1.31 | 2.7 |
| 17,346 | 12.21 | 21.7 | Total tractor fixed | 17,346 | 10.47 | 21.7 |
| 69,212 | 48.74 | 86.5 | Tractor total | 80,362 | 48.50 | 100.3 |
| | | | Trailer variable costs | | | |
| 3,689 | 2.60 | 4.6 | Repairs | 4,426 | 2.67 | 5.5 |
| 684 | 0.48 | 0.9 | Cleaning | 684 | 0.41 | 0.9 |
| 795 | 0.56 | 1.0 | Transport | 795 | 0.48 | 1.0 |
| 1,619 | 1.14 | 2.0 | Tires | 2,671 | 1.61 | 3.3 |
| 6,787 | 4.78 | 8.5 | Total trailer variable | 8,576 | 5.17 | 10.7 |
| | | | Trailer fixed costs | | | |
| 4,035 | 2.84 | 5.0 | Depreciation | 4,035 | 2.44 | 5.0 |
| 22 | 0.02 | | Licences | 22 | 0.01 | |
| 4,057 | 2.86 | 5.0 | Total trailer fixed | 4,057 | 2.45 | 5.0 |
| 10,844 | 7.64 | 13.5 | Trailer total | 12,633 | 7.62 | 15.7 |
| 80,056 | 56.38 | 100.0 | Total vehicle costs | 92,995 | 56.12 | 116.0 |
| 3,290 | 2.32 | 4.1 | Insurance costs | 3,822 | 2.31 | 4.8 |
| 15,353 | 10.81 | 19.2 | Admin. and interest | 17,835 | 10.76 | 22.3 |
| | | | Pickup and delivery | | | |
| 10,967 | 7.72 | 13.7 | Profit | 12,739 | 7.69 | 15.9 |
| 109,666 | 77.23 | 137.0 | Total operating cost | 127,391 | 76.88 | 159.0 |

```
****************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y     *
*                                                              *
*        A.   Annual distance travelled --    49,712  mi.        *
*             Gross vehicle weight      --    82,673 lbs.        *
*             Average payload           --    42,670 lbs.        *
*             Estimated annual quantity --     5,334 tons        *
*                                                              *
*        B.   Total Operating Cost per mile (cents/mile)         *
*                                                              *
*        P a v e d   r o a d s          G r a v e l   r o a d s  *
*                                                              *
*                 220.5    Total Operating Cost   255.9         *
****************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                 Saskatchewan

Commodity -- Dry Freight                    Annual distance -- 160000 km.

A.    Vehicle Utilization                        Paved Road      Gravel Road
      Gross Vehicle Weight                       37500 kg.        37500 kg.
      Average Payload                            19355 kg.        19355 kg.
      Estimated Annual Quantity               9678 tonnes      9678 tonnes
      Trip Running Time                           5.7 hrs.         6.6 hrs.
      Annual Running Hours                       2841 hrs.        3314 hrs.

B.    Driver Costs
      Load - unload time cost                     $ 14462          $ 14462
      Distance wage                               $ 33280              $ 0
      Hourly wage                                     $ 0          $ 47193
      Wage burden                                  $ 9548          $ 12331

C.    Total Operating Costs
    P a v e d   R o a d s                        G r a v e l   R o a d s

              Cost                                               Cost
               per    Cost                                        per     Cost
  Total    Running     per                               Total  Running    per
   Cost       Hour     km.                                Cost     Hour    km.
     $          $                                           $        $
                           Tractor variable costs
 57,290      20.17    35.8   Driver                     73,986    22.32   46.2
 21,802       7.68    13.6   Fuel                       21,802     6.58   13.6
 14,715       5.18     9.2   Repairs                    17,658     5.33   11.0
    957       0.34     0.6   Cleaning                      957     0.29    0.6
  2,585       0.91     1.6   Transport                   2,585     0.78    1.6
  3,801       1.34     2.4   Tires                       6,461     1.95    4.0
101,150      35.62    63.2 Total tractor variable      123,449    37.25   77.0

                           Tractor fixed costs
 15,183       5.34     9.5   Depreciation               15,183     4.58    9.5
  2,163       0.76     1.4   Licences                    2,163     0.65    1.4
 17,346       6.10    10.9 Total tractor fixed          17,346     5.23   10.9

118,496      41.72    74.1 Tractor total               140,795    42.48   87.9

                           Trailer variable costs
  7,377       2.60     4.6   Repairs                     8,853     2.67    5.5
  1,367       0.48     0.9   Cleaning                    1,367     0.41    0.9
    795       0.28     0.5   Transport                     795     0.24    0.5
  3,237       1.14     2.0   Tires                       5,342     1.61    3.3
 12,776       4.50     8.0 Total trailer variable       16,357     4.93   10.2

                           Trailer fixed costs
  4,035       1.42     2.5   Depreciation                4,035     1.22    2.5
     22       0.01           Licences                       22     0.01
  4,057       1.43     2.5 Total trailer fixed           4,057     1.23    2.5

 16,833       5.93    10.5 Trailer total                20,414     6.16   12.7

135,329      47.65    84.6 Total vehicle costs         161,209    48.64  100.6

  5,561       1.96     3.5 Insurance costs               6,625     2.00    4.1
 25,953       9.14    16.2 Admin. and interest          30,917     9.33   19.3
                           Pickup and delivery
 18,538       6.53    11.6 Profit                       22,083     6.66   13.8
185,381      65.28   115.9 Total operating cost        220,834    66.63  137.8


*************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                       *
*         A.   Annual distance travelled --      99,424  mi.            *
*              Gross vehicle weight      --      82,673 lbs.            *
*              Average payload           --      42,670 lbs.            *
*              Estimated annual quantity --      10,668 tons            *
*                                                                       *
*         B.   Total Operating Cost per mile (cents/mile)               *
*                                                                       *
*         P a v e d   r o a d s            G r a v e l   r o a d s      *
*                                                                       *
*                186.5     Total Operating Cost    221.8                *
*************************************************************************
```

Configuration -- 5 axle semi-trailer unit Saskatchewan

Commodity -- Dry Freight Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 37500 kg. | 37500 kg. |
| | Average Payload | 19355 kg. | 19355 kg. |
| | Estimated Annual Quantity | 14516 tonnes | 14516 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 21694 | $ 21694 |
| | Distance wage | $ 49920 | $ 0 |
| | Hourly wage | $ 0 | $ 70789 |
| | Wage burden | $ 14323 | $ 18497 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 85,937 | 20.17 | 35.8 | Driver | 110,980 | 22.33 | 46.2 |
| 32,702 | 7.67 | 13.6 | Fuel | 32,702 | 6.58 | 13.6 |
| 22,072 | 5.18 | 9.2 | Repairs | 26,487 | 5.33 | 11.0 |
| 1,435 | 0.34 | 0.6 | Cleaning | 1,435 | 0.29 | 0.6 |
| 2,585 | 0.61 | 1.1 | Transport | 2,585 | 0.52 | 1.1 |
| 5,701 | 1.34 | 2.4 | Tires | 9,691 | 1.95 | 4.0 |
| 150,432 | 35.31 | 62.7 | Total tractor variable | 183,880 | 37.00 | 76.5 |
| | | | Tractor fixed costs | | | |
| 15,183 | 3.56 | 6.3 | Depreciation | 15,183 | 3.05 | 6.3 |
| 2,163 | 0.51 | 0.9 | Licences | 2,163 | 0.44 | 0.9 |
| 17,346 | 4.07 | 7.2 | Total tractor fixed | 17,346 | 3.49 | 7.2 |
| 167,778 | 39.38 | 69.9 | Tractor total | 201,226 | 40.49 | 83.7 |
| | | | Trailer variable costs | | | |
| 11,066 | 2.60 | 4.6 | Repairs | 13,279 | 2.67 | 5.5 |
| 2,051 | 0.48 | 0.9 | Cleaning | 2,051 | 0.41 | 0.9 |
| 795 | 0.19 | 0.3 | Transport | 795 | 0.16 | 0.3 |
| 4,856 | 1.14 | 2.0 | Tires | 8,013 | 1.61 | 3.3 |
| 18,768 | 4.41 | 7.8 | Total trailer variable | 24,138 | 4.85 | 10.0 |
| | | | Trailer fixed costs | | | |
| 4,035 | 0.95 | 1.7 | Depreciation | 4,035 | 0.81 | 1.7 |
| 22 | 0.01 | | Licences | 22 | | |
| 4,057 | 0.96 | 1.7 | Total trailer fixed | 4,057 | 0.81 | 1.7 |
| 22,825 | 5.37 | 9.5 | Trailer total | 28,195 | 5.66 | 11.7 |
| 190,603 | 44.75 | 79.4 | Total vehicle costs | 229,421 | 46.15 | 95.4 |
| 7,833 | 1.84 | 3.3 | Insurance costs | 9,428 | 1.90 | 3.9 |
| 36,554 | 8.58 | 15.2 | Admin. and interest | 43,999 | 8.85 | 18.3 |
| 26,110 | 6.13 | 10.9 | Pickup and delivery Profit | 31,428 | 6.32 | 13.1 |
| 261,100 | 61.30 | 108.8 | Total operating cost | 314,276 | 63.22 | 130.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 82,673 lbs.
Average payload -- 42,670 lbs.
Estimated annual quantity -- 16,001 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 175.1 | Total Operating Cost | 210.3 |

```
Configuration -- 5 axle semi-trailer unit                                Manitoba

Commodity -- Dry Freight                            Annual distance --  80000 km.

A.    Vehicle Utilization                             Paved Road       Gravel Road
      Gross Vehicle Weight                            37500 kg.         37500 kg.
      Average Payload                                 19055 kg.         19055 kg.
      Estimated Annual Quantity                     4764 tonnes       4764 tonnes
      Trip Running Time                                 5.7 hrs.          6.6 hrs.
      Annual Running Hours                            1420 hrs.         1657 hrs.

B.    Driver Costs
      Load - unload time cost                            $ 7119            $ 7119
      Distance wage                                     $ 16640               $ 0
      Hourly wage                                           $ 0           $ 23540
      Wage burden                                        $ 4989            $ 6438

C.    Total Operating Costs
   P a v e d   R o a d s                                 G r a v e l   R o a d s

                Cost                                                 Cost
                 per     Cost                                         per     Cost
  Total      Running      per                              Total  Running      per
   Cost         Hour      km.                               Cost     Hour      km.
      $            $                                           $        $
                             Tractor variable costs
 28,748        20.24     35.9   Driver                    37,097    22.39     46.4
 14,158         9.97     17.7   Fuel                      14,158     8.54     17.7
  7,556         5.32      9.4   Repairs                    9,067     5.47     11.3
    919         0.65      1.1   Cleaning                     919     0.55      1.1
  2,486         1.75      3.1   Transport                  2,486     1.50      3.1
  2,007         1.41      2.5   Tires                      3,412     2.06      4.3
 55,874        39.34     69.7 Total tractor variable      67,139    40.51     83.9

                             Tractor fixed costs
 15,294        10.77     19.1   Depreciation              15,294     9.23     19.1
  1,983         1.40      2.5   Licences                   1,983     1.20      2.5
 17,277        12.17     21.6 Total tractor fixed         17,277    10.43     21.6

 73,151        51.51     91.3 Tractor total               84,416    50.94    105.5

                             Trailer variable costs
  3,410         2.40      4.3   Repairs                    4,092     2.47      5.1
    995         0.70      1.2   Cleaning                     995     0.60      1.2
    795         0.56      1.0   Transport                    795     0.48      1.0
  1,619         1.14      2.0   Tires                      2,671     1.61      3.3
  6,819         4.80      8.5 Total trailer variable       8,553     5.16     10.6

                             Trailer fixed costs
  4,074         2.87      5.1   Depreciation               4,074     2.46      5.1
     10         0.01            Licences                      10     0.01
  4,084         2.88      5.1 Total trailer fixed          4,084     2.47      5.1

 10,903         7.68     13.6 Trailer total               12,637     7.63     15.7

 84,054        59.19    104.9 Total vehicle costs         97,053    58.57    121.2

  3,454         2.43      4.3 Insurance costs              3,988     2.41      5.0
 16,120        11.35     20.2 Admin. and interest         18,613    11.23     23.3
                              Pickup and delivery
 11,514         8.11     14.4 Profit                      13,295     8.02     16.6
115,142        81.08    143.8 Total operating cost       132,949    80.23    166.1


*****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                           *
*         A.    Annual distance travelled --        49,712  mi.             *
*               Gross vehicle weight      --        82,673 lbs.             *
*               Average payload           --        42,009 lbs.             *
*               Estimated annual quantity --         5,251 tons             *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         P a v e d   r o a d s              G r a v e l   r o a d s        *
*                                                                           *
*                  231.4     Total Operating Cost     267.3                 *
*****************************************************************************
```

Configuration -- 5 axle semi-trailer unit — Manitoba

Commodity -- Dry Freight — Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 37500 kg. | 37500 kg. |
| | Average Payload | 19055 kg. | 19055 kg. |
| | Estimated Annual Quantity | 9528 tonnes | 9528 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 14238 | $ 14238 |
| | Distance wage | $ 33280 | $ 0 |
| | Hourly wage | $ 0 | $ 47081 |
| | Wage burden | $ 9979 | $ 12877 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 57,497 | 20.24 | 35.9 | Driver | 74,196 | 22.39 | 46.4 |
| 28,315 | 9.97 | 17.7 | Fuel | 28,315 | 8.54 | 17.7 |
| 15,112 | 5.32 | 9.4 | Repairs | 18,135 | 5.47 | 11.3 |
| 1,837 | 0.65 | 1.1 | Cleaning | 1,837 | 0.55 | 1.1 |
| 2,486 | 0.88 | 1.6 | Transport | 2.486 | 0.75 | 1.6 |
| 4,014 | 1.41 | 2.5 | Tires | 6.825 | 2.06 | 4.3 |
| 109,261 | 38.47 | 68.2 | Total tractor variable | 131.794 | 39.76 | 82.4 |
| | | | Tractor fixed costs | | | |
| 15,294 | 5.38 | 9.6 | Depreciation | 15,294 | 4.61 | 9.6 |
| 1,983 | 0.70 | 1.2 | Licences | 1,983 | 0.60 | 1.2 |
| 17,277 | 6.08 | 10.8 | Total tractor fixed | 17,277 | 5.21 | 10.8 |
| 126,538 | 44.55 | 79.0 | Tractor total | 149.071 | 44.97 | 93.2 |
| | | | Trailer variable costs | | | |
| 6,820 | 2.40 | 4.3 | Repairs | 8.185 | 2.47 | 5.1 |
| 1,990 | 0.70 | 1.2 | Cleaning | 1,990 | 0.60 | 1.2 |
| 795 | 0.28 | 0.5 | Transport | 795 | 0.24 | 0.5 |
| 3,237 | 1.14 | 2.0 | Tires | 5,342 | 1.61 | 3.3 |
| 12,842 | 4.52 | 8.0 | Total trailer variable | 16,312 | 4.92 | 10.1 |
| | | | Trailer fixed costs | | | |
| 4,074 | 1.43 | 2.5 | Depreciation | 4,074 | 1.23 | 2.5 |
| 10 | | | Licences | 10 | | |
| 4,084 | 1.43 | 2.5 | Total trailer fixed | 4,084 | 1.23 | 2.5 |
| 16,926 | 5.95 | 10.5 | Trailer total | 20,396 | 6.15 | 12.6 |
| 143,464 | 50.50 | 89.5 | Total vehicle costs | 169,467 | 51.12 | 105.8 |
| 5,896 | 2.08 | 3.7 | Insurance costs | 6.964 | 2.10 | 4.4 |
| 27,514 | 9.69 | 17.2 | Admin. and interest | 32,500 | 9.81 | 20.3 |
| | | | Pickup and delivery | | | |
| 19,653 | 6.92 | 12.3 | Profit | 23,215 | 7.00 | 14.5 |
| 196,527 | 69.19 | 122.7 | Total operating cost | 232.146 | 70.03 | 145.0 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 82,673 lbs.
Average payload -- 42,009 lbs.
Estimated annual quantity -- 10,503 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 197.5 | Total Operating Cost | 233.3 |

```
Configuration -- 5 axle semi-trailer unit                       Manitoba

Commodity -- Dry Freight                   Annual distance -- 240000 km.

A.   Vehicle Utilization                    Paved Road       Gravel Road
     Gross Vehicle Weight                    37500 kg.         37500 kg.
     Average Payload                         19055 kg.         19055 kg.
     Estimated Annual Quantity            14291 tonnes      14291 tonnes
     Trip Running Time                        5.7 hrs.          6.6 hrs.
     Annual Running Hours                    4261 hrs.         4971 hrs.

B.   Driver Costs
     Load - unload time cost                   $ 21357           $ 21357
     Distance wage                             $ 49920               $ 0
     Hourly wage                                   $ 0           $ 70621
     Wage burden                               $ 14968           $ 19315

C.   Total Operating Costs
   Paved Roads                                    Gravel Roads

            Cost                                             Cost
             per   Cost                                       per   Cost
  Total  Running    per                            Total  Running    per
   Cost     Hour    km.                             Cost     Hour    km.
      $        $                                       $        $
                         Tractor variable costs
 86.245    20.24   35.9    Driver                 111,293    22.39   46.4
 42,473     9.97   17.7    Fuel                    42.473     8.54   17.7
 22.669     5.32    9.4    Repairs                 27,202     5.47   11.3
  2,756     0.65    1.1    Cleaning                 2,756     0.55    1.1
  2.486     0.58    1.0    Transport                2.486     0.50    1.0
  6.022     1.41    2.5    Tires                   10,237     2.06    4.3
162,651    38.17   67.6  Total tractor variable   196,447    39.51   81.8

                         Tractor fixed costs
 15,294     3.59    6.4    Depreciation            15.294     3.08    6.4
  1,983     0.47    0.8    Licences                 1,983     0.40    0.8
 17,277     4.06    7.2  Total tractor fixed       17.277     3.48    7.2

179,928    42.23   74.8  Tractor total            213,724    42.99   89.0

                         Trailer variable costs
 10,231     2.40    4.3    Repairs                 12.277     2.47    5.1
  2,986     0.70    1.2    Cleaning                 2,986     0.60    1.2
    795     0.19    0.3    Transport                  795     0.16    0.3
  4,856     1.14    2.0    Tires                    8,013     1.61    3.3
 18,868     4.43    7.8  Total trailer variable    24,071     4.84    9.9

                         Trailer fixed costs
  4,074     0.96    1.7    Depreciation             4,074     0.82    1.7
     10                    Licences                    10
  4,084     0.96    1.7  Total trailer fixed        4.084     0.82    1.7

 22.952     5.39    9.5  Trailer total             28,155     5.66   11.6

202,880    47.62   84.3  Total vehicle costs      241,879    48.65  100.6

  8,337     1.96    3.5  Insurance costs            9.940     2.00    4.1
 38,908     9.13   16.2  Admin. and interest       46,388     9.33   19.3
                         Pickup and delivery
 27,792     6.52   11.6  Profit                    33,134     6.67   13.8
277,917    65.23  115.6  Total operating cost     331,341    66.65  137.8


************************************************************************
*        Imperial Equivalent Summary                                   *
*                                                                      *
*        A.   Annual distance travelled --    149,136  mi.             *
*             Gross vehicle weight      --     82,673 lbs.             *
*             Average payload           --     42,009 lbs.             *
*             Estimated annual quantity --     15,753 tons             *
*                                                                      *
*        B.   Total Operating Cost per mile (cents/mile)               *
*                                                                      *
*        Paved roads                      Gravel roads                 *
*                                                                      *
*                186.0     Total Operating Cost   221.8                *
************************************************************************
```

Configuration -- 5 axle semi-trailer unit　Ontario

Commodity -- Dry Freight　Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 47200 kg. | 47200 kg. |
| | Average Payload | 22570 kg. | 22570 kg. |
| | Estimated Annual Quantity | 5643 tonnes | 5643 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 8094 | $ 8094 |
| | Distance wage | $ 14976 | $ 0 |
| | Hourly wage | $ 0 | $ 23225 |
| | Wage burden | $ 5537 | $ 7517 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 28,607 | 20.14 | 35.8 | Driver | 38,836 | 23.44 | 48.5 |
| 14,553 | 10.25 | 18.2 | Fuel | 14,553 | 8.78 | 18.2 |
| 8,849 | 6.23 | 11.1 | Repairs | 10,618 | 6.41 | 13.3 |
| 273 | 0.19 | 0.3 | Cleaning | 273 | 0.16 | 0.3 |
| 1,790 | 1.26 | 2.2 | Transport | 1,790 | 1.08 | 2.2 |
| 2,137 | 1.50 | 2.7 | Tires | 3,632 | 2.19 | 4.5 |
| 56,209 | 39.57 | 70.3 | Total tractor variable | 69,702 | 42.06 | 87.0 |
| | | | Tractor fixed costs | | | |
| 14,414 | 10.15 | 18.0 | Depreciation | 14,414 | 8.70 | 18.0 |
| 1,962 | 1.38 | 2.5 | Licences | 1,962 | 1.18 | 2.5 |
| 16,376 | 11.53 | 20.5 | Total tractor fixed | 16,376 | 9.88 | 20.5 |
| 72,585 | 51.10 | 90.8 | Tractor total | 86,078 | 51.94 | 107.5 |
| | | | Trailer variable costs | | | |
| 4,176 | 2.94 | 5.2 | Repairs | 5,011 | 3.02 | 6.3 |
| 1,378 | 0.97 | 1.7 | Cleaning | 1,378 | 0.83 | 1.7 |
| 1,491 | 1.05 | 1.9 | Transport | 1,491 | 0.90 | 1.9 |
| 2,137 | 1.50 | 2.7 | Tires | 3,526 | 2.13 | 4.4 |
| 9,182 | 6.46 | 11.5 | Total trailer variable | 11,406 | 6.88 | 14.3 |
| | | | Trailer fixed costs | | | |
| 3,843 | 2.71 | 4.8 | Depreciation | 3,843 | 2.32 | 4.8 |
| | | | Licences | | | |
| 3,843 | 2.71 | 4.8 | Total trailer fixed | 3,843 | 2.32 | 4.8 |
| 13,025 | 9.17 | 16.3 | Trailer total | 15,249 | 9.20 | 19.1 |
| 85,610 | 60.27 | 107.1 | Total vehicle costs | 101,327 | 61.14 | 126.6 |
| 3,518 | 2.48 | 4.4 | Insurance costs | 4,164 | 2.51 | 5.2 |
| 16,418 | 11.56 | 20.5 | Admin. and Interest | 19,433 | 11.73 | 24.3 |
| | | | Pickup and delivery | | | |
| 11,727 | 8.26 | 14.7 | Profit | 13,881 | 8.38 | 17.4 |
| 117,273 | 82.57 | 146.7 | Total operating cost | 138,805 | 83.76 | 173.5 |

## Imperial Equivalent Summary

| | | | |
|---|---|---|---|
| A. | Annual distance travelled | -- | 49,712 mi. |
| | Gross vehicle weight | -- | 104,057 lbs. |
| | Average payload | -- | 49,758 lbs. |
| | Estimated annual quantity | -- | 6,220 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 236.1 | Total Operating Cost | 279.2 |

```
Configuration -- 5 axle semi-trailer unit                              Ontario

Commodity -- Dry Freight                          Annual distance -- 160000 km.

A.    Vehicle Utilization                           Paved Road       Gravel Road
      Gross Vehicle Weight                           47200 kg.         47200 kg.
      Average Payload                                22570 kg.         22570 kg.
      Estimated Annual Quantity                   11285 tonnes      11285 tonnes
      Trip Running Time                               5.7 hrs.          6.6 hrs.
      Annual Running Hours                           2841 hrs.         3314 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 16188           $ 16188
      Distance wage                                   $ 29952               $ 0
      Hourly wage                                         $ 0           $ 46451
      Wage burden                                     $ 11074           $ 15033

C.    Total Operating Costs
   Paved Roads                                                 Gravel Roads

               Cost                                                        Cost
                per     Cost                                                per   Cost
   Total    Running      per                               Total        Running    per
    Cost       Hour      km.                                Cost           Hour    km.
       $          $                                            $              $
                            Tractor variable costs
  57.214      20.14     35.8   Driver                     77,672          23.44   48.5
  29,106      10.25     18.2   Fuel                       29,106           8.78   18.2
  17.697       6.23     11.1   Repairs                    21,237           6.41   13.3
     547       0.19      0.3   Cleaning                      547           0.17    0.3
   1,790       0.63      1.1   Transport                   1,790           0.54    1.1
   4,273       1.50      2.7   Tires                       7,265           2.19    4.5
 110,627      38.94     69.2 Total tractor variable      137.617          41.53   85.9

                            Tractor fixed costs
  14,414       5.07      9.0   Depreciation               14,414           4.35    9.0
   1,962       0.69      1.2   Licences                    1,962           0.59    1.2
  16,376       5.76     10.2 Total tractor fixed          16,376           4.94   10.2

 127,003      44.70     79.4 Tractor total               153,953          46.47   96.1

                            Trailer variable costs
   8,352       2.94      5.2   Repairs                    10,022           3.02    6.3
   2,756       0.97      1.7   Cleaning                    2,756           0.83    1.7
   1,491       0.52      0.9   Transport                   1,491           0.45    0.9
   4,273       1.50      2.7   Tires                       7,051           2.13    4.4
  16,872       5.93     10.5 Total trailer variable       21,320           6.43   13.3

                            Trailer fixed costs
   3,843       1.35      2.4   Depreciation                3,843           1.16    2.4
                               Licences
   3,843       1.35      2.4 Total trailer fixed           3,843           1.16    2.4

  20,715       7.28     12.9 Trailer total                25,163           7.59   15.7

 147,718      51.98     92.3 Total vehicle costs         179,156          54.06  111.8

   6,071       2.14      3.8 Insurance costs               7,363           2.22    4.6
  28,330       9.97     17.7 Admin. and interest          34,359          10.37   21.5
                             Pickup and delivery
  20,236       7.12     12.6 Profit                       24,542           7.41   15.3
 202,355      71.21    126.4 Total operating cost        245,420          74.06  153.2


*****************************************************************************
*          Imperial Equivalent Summary                                       *
*                                                                            *
*          A.    Annual distance travelled --      99,424  mi.               *
*                Gross vehicle weight      --     104,057  lbs.              *
*                Average payload           --      49,758  lbs.              *
*                Estimated annual quantity --      12,439  tons              *
*                                                                            *
*          B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                            *
*          Paved roads                        Gravel roads                   *
*                                                                            *
*                 203.4     Total Operating Cost    246.5                    *
*****************************************************************************
```

Configuration -- 5 axle semi-trailer unit Ontario

Commodity -- Dry Freight Annual distance -- 240000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 47200 kg. | 47200 kg. |
| Average Payload | 22570 kg. | 22570 kg. |
| Estimated Annual Quantity | 16928 tonnes | 16928 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 24282 | $ 24282 |
| Distance wage | $ 44928 | $ 0 |
| Hourly wage | $ 0 | $ 69676 |
| Wage burden | $ 16610 | $ 22550 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 85,820 | 20.14 | 35.8 | Driver | 116,508 | 23.44 | 48.5 |
| 43,660 | 10.25 | 18.2 | Fuel | 43,660 | 8.78 | 18.2 |
| 26,546 | 6.23 | 11.1 | Repairs | 31,855 | 6.41 | 13.3 |
| 820 | 0.19 | 0.3 | Cleaning | 820 | 0.16 | 0.3 |
| 1,790 | 0.42 | 0.7 | Transport | 1,790 | 0.36 | 0.7 |
| 6,410 | 1.50 | 2.7 | Tires | 10,897 | 2.19 | 4.5 |
| 165,046 | 38.73 | 68.8 | Total tractor variable | 205,530 | 41.34 | 85.5 |
| | | | Tractor fixed costs | | | |
| 14,414 | 3.38 | 6.0 | Depreciation | 14,414 | 2.90 | 6.0 |
| 1,962 | 0.46 | 0.8 | Licences | 1,962 | 0.39 | 0.8 |
| 16,376 | 3.84 | 6.8 | Total tractor fixed | 16,376 | 3.29 | 6.8 |
| 181,422 | 42.57 | 75.6 | Tractor total | 221,906 | 44.63 | 92.3 |
| | | | Trailer variable costs | | | |
| 12,527 | 2.94 | 5.2 | Repairs | 15,033 | 3.02 | 6.3 |
| 4,134 | 0.97 | 1.7 | Cleaning | 4,134 | 0.83 | 1.7 |
| 1,491 | 0.35 | 0.6 | Transport | 1,491 | 0.30 | 0.6 |
| 6,410 | 1.50 | 2.7 | Tires | 10,577 | 2.13 | 4.4 |
| 24,562 | 5.76 | 10.2 | Total trailer variable | 31,235 | 6.28 | 13.0 |
| | | | Trailer fixed costs | | | |
| 3,843 | 0.90 | 1.6 | Depreciation | 3,843 | 0.77 | 1.6 |
| | | | Licences | | | |
| 3,843 | 0.90 | 1.6 | Total trailer fixed | 3,843 | 0.77 | 1.6 |
| 28,405 | 6.66 | 11.8 | Trailer total | 35,078 | 7.05 | 14.6 |
| 209,827 | 49.23 | 87.4 | Total vehicle costs | 256,984 | 51.68 | 106.9 |
| 8,623 | 2.02 | 3.6 | Insurance costs | 10,561 | 2.12 | 4.4 |
| 40,241 | 9.44 | 16.8 | Admin. and interest | 49,285 | 9.91 | 20.5 |
| | | | Pickup and delivery | | | |
| 28,744 | 6.75 | 12.0 | Profit | 35,203 | 7.08 | 14.7 |
| 287,435 | 67.44 | 119.8 | Total operating cost | 352,033 | 70.79 | 146.5 |

## Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 149,136 mi. |
| Gross vehicle weight | -- | 104,057 lbs. |
| Average payload | -- | 49,758 lbs. |
| Estimated annual quantity | -- | 18,660 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 192.8 | Total Operating Cost | 235.8 |

```
Configuration -- 5 axle semi-trailer unit                          Quebec

Commodity -- Dry Freight                        Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                         48500 kg.          48500 kg.
      Average Payload                              20410 kg.          20410 kg.
      Estimated Annual Quantity                 5103 tonnes        5103 tonnes
      Trip Running Time                            5.7 hrs.            6.6 hrs.
      Annual Running Hours                        1420 hrs.           1657 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 6321             $ 6321
      Distance wage                                 $ 13152                $ 0
      Hourly wage                                       $ 0            $ 19725
      Wage burden                                    $ 4868             $ 6512

C.    Total Operating Costs
   Paved Roads                                      Gravel Roads

              Cost                                                    Cost
               per     Cost                                            per     Cost
   Total   Running      per                                 Total  Running      per
    Cost      Hour      km.                                  Cost     Hour      km.
       $         $                                              $        $
                              Tractor variable costs
  24.341     17.14     30.4     Driver                     32.558    19.65     40.7
  15,736     11.08     19.7     Fuel                       15,736     9.50     19.7
   8.948      6.30     11.2     Repairs                    10,738     6.48     13.4
     273      0.19      0.3     Cleaning                      273     0.16      0.3
   2,187      1.54      2.7     Transport                   2,187     1.32      2.7
   2,072      1.46      2.6     Tires                       3.522     2.13      4.4
  53,557     37.71     66.9   Total tractor variable       65.014    39.24     81.2

                              Tractor fixed costs
  15,626     11.00     19.5     Depreciation               15,626     9.43     19.5
   2,070      1.46      2.6     Licences                    2,070     1.25      2.6
  17,696     12.46     22.1   Total tractor fixed          17.696    10.68     22.1

  71,253     50.17     89.0   Tractor total                82,710    49.92    103.3

                              Trailer variable costs
   4.400      3.10      5.5     Repairs                     5,279     3.19      6.6
   1,312      0.92      1.6     Cleaning                    1,312     0.79      1.6
   1,392      0.98      1.7     Transport                   1,392     0.84      1.7
   2,137      1.50      2.7     Tires                       3,526     2.13      4.4
   9,241      6.50     11.5   Total trailer variable       11,509     6.95     14.3

                              Trailer fixed costs
   4,189      2.95      5.2     Depreciation                4,189     2.53      5.2
      43      0.03      0.1     Licences                       43     0.03      0.1
   4,232      2.98      5.3   Total trailer fixed           4,232     2.56      5.3

  13,473      9.48     16.8   Trailer total                15,741     9.51     19.6

  84.726     59.65    105.8   Total vehicle costs          98,451    59.43    122.9

   3,482      2.45      4.4   Insurance costs               4,046     2.44      5.1
  16,249     11.44     20.3   Admin. and interest          18,881    11.39     23.6
                              Pickup and delivery
  11,606      8.17     14.5   Profit                       13,487     8.14     16.9
 116,063     81.71    145.0   Total operating cost        134,865    81.40    168.5


******************************************************************************
*            I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                            *
*          A.    Annual distance travelled --       49,712  mi.              *
*                Gross vehicle weight      --      106,923 lbs.              *
*                Average payload           --       44,996 lbs.              *
*                Estimated annual quantity --        5,625 tons              *
*                                                                            *
*          B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                            *
*          P a v e d   r o a d s               G r a v e l   r o a d s       *
*                                                                            *
*                  233.3     Total Operating Cost    271.2                   *
******************************************************************************
```

Configuration -- 5 axle semi-trailer unit Quebec

Commodity -- Dry Freight Annual distance -- 160000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 48500 kg. | 48500 kg. |
| | Average Payload | 20410 kg. | 20410 kg. |
| | Estimated Annual Quantity | 10205 tonnes | 10205 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 12643 | $ 12643 |
| | Distance wage | $ 26304 | $ 0 |
| | Hourly wage | $ 0 | $ 39449 |
| | Wage burden | $ 9737 | $ 13023 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 48,684 | 17.14 | 30.4 | Driver | 65,115 | 19.65 | 40.7 |
| 31,473 | 11.08 | 19.7 | Fuel | 31,473 | 9.50 | 19.7 |
| 17,896 | 6.30 | 11.2 | Repairs | 21,476 | 6.48 | 13.4 |
| 547 | 0.19 | 0.3 | Cleaning | 547 | 0.17 | 0.3 |
| 2,187 | 0.77 | 1.4 | Transport | 2,187 | 0.66 | 1.4 |
| 4,144 | 1.46 | 2.6 | Tires | 7,045 | 2.13 | 4.4 |
| 104,931 | 36.94 | 65.6 | Total tractor variable | 127,843 | 38.59 | 79.9 |
| | | | Tractor fixed costs | | | |
| 15,626 | 5.50 | 9.8 | Depreciation | 15,626 | 4.72 | 9.8 |
| 2,070 | 0.73 | 1.3 | Licences | 2,070 | 0.62 | 1.3 |
| 17,696 | 6.23 | 11.1 | Total tractor fixed | 17,696 | 5.34 | 11.1 |
| 122,627 | 43.17 | 76.7 | Tractor total | 145,539 | 43.93 | 91.0 |
| | | | Trailer variable costs | | | |
| 8,799 | 3.10 | 5.5 | Repairs | 10,559 | 3.19 | 6.6 |
| 2,625 | 0.92 | 1.6 | Cleaning | 2,625 | 0.79 | 1.6 |
| 1,392 | 0.49 | 0.9 | Transport | 1,392 | 0.42 | 0.9 |
| 4,273 | 1.50 | 2.7 | Tires | 7,051 | 2.13 | 4.4 |
| 17,089 | 6.01 | 10.7 | Total trailer variable | 21,627 | 6.53 | 13.5 |
| | | | Trailer fixed costs | | | |
| 4,189 | 1.47 | 2.6 | Depreciation | 4,189 | 1.26 | 2.6 |
| 43 | 0.02 | | Licences | 43 | 0.01 | |
| 4,232 | 1.49 | 2.6 | Total trailer fixed | 4,232 | 1.27 | 2.6 |
| 21,321 | 7.50 | 13.3 | Trailer total | 25,859 | 7.80 | 16.1 |
| 143,948 | 50.67 | 90.0 | Total vehicle costs | 171,398 | 51.73 | 107.1 |
| 5,916 | 2.08 | 3.7 | Insurance costs | 7,044 | 2.13 | 4.4 |
| 27,607 | 9.72 | 17.3 | Admin. and interest | 32,871 | 9.92 | 20.5 |
| | | | Pickup and delivery | | | |
| 19,719 | 6.94 | 12.3 | Profit | 23,479 | 7.08 | 14.7 |
| 197,190 | 69.41 | 123.3 | Total operating cost | 234,792 | 70.86 | 146.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 106,923 lbs.
Average payload -- 44,996 lbs.
Estimated annual quantity -- 11,249 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 198.4 | Total Operating Cost | 236.1 |

Configuration -- 5 axle semi-trailer unit Quebec

Commodity -- Dry Freight Annual distance -- 240000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 48500 kg. | 48500 kg. |
| | Average Payload | 20410 kg. | 20410 kg. |
| | Estimated Annual Quantity | 15308 tonnes | 15308 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 18964 | $ 18964 |
| | Distance wage | $ 39456 | $ 0 |
| | Hourly wage | $ 0 | $ 59174 |
| | Wage burden | $ 14605 | $ 19535 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 73,025 | 17.14 | 30.4 | Driver | 97,673 | 19.65 | 40.7 |
| 47,209 | 11.08 | 19.7 | Fuel | 47,209 | 9.50 | 19.7 |
| 26,844 | 6.30 | 11.2 | Repairs | 32,213 | 6.48 | 13.4 |
| 820 | 0.19 | 0.3 | Cleaning | 820 | 0.16 | 0.3 |
| 2,187 | 0.51 | 0.9 | Transport | 2,187 | 0.44 | 0.9 |
| 6,216 | 1.46 | 2.6 | Tires | 10,567 | 2.13 | 4.4 |
| 156,301 | 36.68 | 65.1 | Total tractor variable | 190,669 | 38.36 | 79.4 |
| | | | Tractor fixed costs | | | |
| 15,626 | 3.67 | 6.5 | Depreciation | 15,626 | 3.14 | 6.5 |
| 2,070 | 0.49 | 0.9 | Licences | 2,070 | 0.42 | 0.9 |
| 17,696 | 4.16 | 7.4 | Total tractor fixed | 17,696 | 3.56 | 7.4 |
| 173,997 | 40.84 | 72.5 | Tractor total | 208,365 | 41.92 | 86.8 |
| | | | Trailer variable costs | | | |
| 13,199 | 3.10 | 5.5 | Repairs | 15,838 | 3.19 | 6.6 |
| 3,937 | 0.92 | 1.6 | Cleaning | 3,937 | 0.79 | 1.6 |
| 1,392 | 0.33 | 0.6 | Transport | 1,392 | 0.28 | 0.6 |
| 6,410 | 1.50 | 2.7 | Tires | 10,577 | 2.13 | 4.4 |
| 24,938 | 5.85 | 10.4 | Total trailer variable | 31,744 | 6.39 | 13.2 |
| | | | Trailer fixed costs | | | |
| 4,189 | 0.98 | 1.7 | Depreciation | 4,189 | 0.84 | 1.7 |
| 43 | 0.01 | | Licences | 43 | 0.01 | |
| 4,232 | 0.99 | 1.7 | Total trailer fixed | 4,232 | 0.85 | 1.7 |
| 29,170 | 6.84 | 12.1 | Trailer total | 35,976 | 7.24 | 14.9 |
| 203,167 | 47.68 | 84.6 | Total vehicle costs | 244,341 | 49.16 | 101.7 |
| 8,349 | 1.96 | 3.5 | Insurance costs | 10,041 | 2.02 | 4.2 |
| 38,964 | 9.14 | 16.2 | Admin. and interest | 46,860 | 9.43 | 19.5 |
| | | | Pickup and delivery | | | |
| 27,831 | 6.53 | 11.6 | Profit | 33,472 | 6.73 | 13.9 |
| 278,311 | 65.31 | 115.9 | Total operating cost | 334,714 | 67.34 | 139.3 |

```
*************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y        *
*                                                                       *
*     A.    Annual distance travelled --     149,136   mi.              *
*           Gross vehicle weight      --     106,923  lbs.              *
*           Average payload           --      44,996  lbs.              *
*           Estimated annual quantity --      16,874  tons              *
*                                                                       *
*     B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                       *
*     P a v e d   r o a d s                G r a v e l   r o a d s      *
*                                                                       *
*               186.5     Total Operating Cost    224.2                 *
*************************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                              Maritimes

Commodity -- Dry Freight                        Annual distance --  80000 km.

A.    Vehicle Utilization                            Paved Road        Gravel Road
      Gross Vehicle Weight                           39500 kg.          39500 kg.
      Average Payload                                18860 kg.          18860 kg.
      Estimated Annual Quantity                    4715 tonnes        4715 tonnes
      Trip Running Time                               5.7 hrs.           6.6 hrs.
      Annual Running Hours                           1420 hrs.          1657 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 4385             $ 4385
      Distance wage                                  $ 11152                $ 0
      Hourly wage                                        $ 0            $ 14627
      Wage burden                                     $ 2797             $ 3422

C.    Total Operating Costs
   P a v e d   R o a d s                             G r a v e l   R o a d s

              Cost                                                 Cost
               per     Cost                                         per     Cost
    Total  Running      per                              Total  Running      per
     Cost     Hour      km.                               Cost     Hour      km.
        $        $                                           $        $
                               Tractor variable costs
   18,334    12.91     22.9      Driver                 22.434    13.54     28.0
   14,822    10.44     18.5      Fuel                   14,822     8.94     18.5
    8,531     6.01     10.7      Repairs                10,237     6.18     12.8
      164     0.12      0.2      Cleaning                  164     0.10      0.2
    1,889     1.33      2.4      Transport               1.889     1.14      2.4
    1,824     1.28      2.3      Tires                   3,101     1.87      3.9
   45,564    32.09     57.0    Total tractor variable   52,647    31.77     65.8

                               Tractor fixed costs
   16,006    11.27     20.0      Depreciation           16,006     9.66     20.0
    1,050     0.74      1.3      Licences                1,050     0.63      1.3
   17,056    12.01     21.3    Total tractor fixed      17,056    10.29     21.3

   62,620    44.10     78.3    Tractor total            69,703    42.06     87.1

                               Trailer variable costs
    3,705     2.61      4.6      Repairs                 4,445     2.68      5.6
      437     0.31      0.5      Cleaning                  437     0.26      0.5
      994     0.70      1.2      Transport                 994     0.60      1.2
    1,554     1.09      1.9      Tires                   2,564     1.55      3.2
    6,690     4.71      8.2    Total trailer variable    8,440     5.09     10.5

                               Trailer fixed costs
    4,266     3.00      5.3      Depreciation            4,266     2.57      5.3
        9     0.01               Licences                    9     0.01
    4,275     3.01      5.3    Total trailer fixed       4,275     2.58      5.3

   10.965     7.72     13.5    Trailer total            12,715     7.67     15.8

   73,585    51.82     91.8    Total vehicle costs      82,418    49.73    102.9

    3,024     2.13      3.8    Insurance costs           3,387     2.04      4.2
   14,112     9.94     17.6    Admin. and interest      15,807     9.54     19.8
                               Pickup and delivery
   10,080     7.10     12.6    Profit                   11,290     6.81     14.1
  100,801    70.99    125.8    Total operating cost    112,902    68.12    141.0


************************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                      *
*       A.   Annual distance travelled --       49,712  mi.            *
*            Gross vehicle weight      --       87,082 lbs.            *
*            Average payload           --       41,579 lbs.            *
*            Estimated annual quantity --        5,197 tons            *
*                                                                      *
*       B.   Total Operating Cost per mile (cents/mile)                *
*                                                                      *
*       P a v e d   r o a d s              G r a v e l   r o a d s     *
*                                                                      *
*              202.4     Total Operating Cost    226.9                 *
************************************************************************
```

Configuration -- 5 axle semi-trailer unit Maritimes

Commodity -- Dry Freight Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 18860 kg. | 18860 kg. |
| | Estimated Annual Quantity | 9430 tonnes | 9430 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 8770 | $ 8770 |
| | Distance wage | $ 22304 | $ 0 |
| | Hourly wage | $ 0 | $ 29253 |
| | Wage burden | $ 5593 | $ 6844 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 36,667 | 12.91 | 22.9 | Driver | 44,867 | 13.54 | 28.0 |
| 29,645 | 10.44 | 18.5 | Fuel | 29,645 | 8.95 | 18.5 |
| 17,061 | 6.01 | 10.7 | Repairs | 20,473 | 6.18 | 12.8 |
| 328 | 0.12 | 0.2 | Cleaning | 328 | 0.10 | 0.2 |
| 1,889 | 0.66 | 1.2 | Transport | 1,889 | 0.57 | 1.2 |
| 3,648 | 1.28 | 2.3 | Tires | 6,202 | 1.87 | 3.9 |
| 89,238 | 31.42 | 55.8 | Total tractor variable | 103,404 | 31.21 | 64.6 |
| | | | Tractor fixed costs | | | |
| 16,006 | 5.63 | 10.0 | Depreciation | 16,006 | 4.83 | 10.0 |
| 1,050 | 0.37 | 0.7 | Licences | 1,050 | 0.32 | 0.7 |
| 17,056 | 6.00 | 10.7 | Total tractor fixed | 17,056 | 5.15 | 10.7 |
| 106,294 | 37.42 | 66.5 | Tractor total | 120,460 | 36.36 | 75.3 |
| | | | Trailer variable costs | | | |
| 7,409 | 2.61 | 4.6 | Repairs | 8,891 | 2.68 | 5.6 |
| 875 | 0.31 | 0.5 | Cleaning | 875 | 0.26 | 0.5 |
| 994 | 0.35 | 0.6 | Transport | 994 | 0.30 | 0.6 |
| 3,108 | 1.09 | 1.9 | Tires | 5,128 | 1.55 | 3.2 |
| 12,386 | 4.36 | 7.6 | Total trailer variable | 15,888 | 4.79 | 9.9 |
| | | | Trailer fixed costs | | | |
| 4,266 | 1.50 | 2.7 | Depreciation | 4,266 | 1.29 | 2.7 |
| 9 | | | Licences | 9 | | |
| 4,275 | 1.50 | 2.7 | Total trailer fixed | 4,275 | 1.29 | 2.7 |
| 16,661 | 5.86 | 10.3 | Trailer total | 20,163 | 6.08 | 12.6 |
| 122,955 | 43.28 | 76.8 | Total vehicle costs | 140,623 | 42.44 | 87.9 |
| 5,053 | 1.78 | 3.2 | Insurance costs | 5,779 | 1.74 | 3.6 |
| 23,581 | 8.30 | 14.7 | Admin. and interest | 26,969 | 8.14 | 16.9 |
| | | | Pickup and delivery | | | |
| 16,843 | 5.93 | 10.5 | Profit | 19,264 | 5.81 | 12.0 |
| 168,432 | 59.29 | 105.2 | Total operating cost | 192,635 | 58.13 | 120.4 |

```
*****************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y *
*                                                               *
*   A.   Annual distance travelled --      99,424  mi.          *
*        Gross vehicle weight      --      87,082  lbs.         *
*        Average payload           --      41,579  lbs.         *
*        Estimated annual quantity --      10,395  tons         *
*                                                               *
*   B.   Total Operating Cost per mile (cents/mile)             *
*                                                               *
*   P a v e d   r o a d s           G r a v e l   r o a d s     *
*                                                               *
*           169.3     Total Operating Cost    193.8             *
*****************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                               Maritimes

Commodity -- Dry Freight                            Annual distance -- 240000 km.

A.     Vehicle Utilization                           Paved Road       Gravel Road
       Gross Vehicle Weight                           39500 kg.         39500 kg.
       Average Payload                                18860 kg.         18860 kg.
       Estimated Annual Quantity                   14145 tonnes      14145 tonnes
       Trip Running Time                               5.7 hrs.          6.6 hrs.
       Annual Running Hours                           4261 hrs.         4971 hrs.

B.     Driver Costs
       Load - unload time cost                          $ 13155           $ 13155
       Distance wage                                    $ 33456               $ 0
       Hourly wage                                          $ 0           $ 43880
       Wage burden                                       $ 8390           $ 10266

C.     Total Operating Costs
   P a v e d   R o a d s                                  G r a v e l   R o a d s

               Cost                                                  Cost
                per    Cost                                           per    Cost
    Total   Running     per                              Total    Running     per
     Cost      Hour     km.                               Cost       Hour     km.
        $         $                                          $          $
                              Tractor variable costs
   55.001     12.91    22.9     Driver                   67,301     13.54    28.0
   44,467     10.44    18.5     Fuel                     44,467      8.95    18.5
   25.592      6.01    10.7     Repairs                  30.710      6.18    12.8
      492      0.12     0.2     Cleaning                    492      0.10     0.2
    1,889      0.44     0.8     Transport                 1,889      0.38     0.8
    5,473      1.28     2.3     Tires                     9,304      1.87     3.9
  132,914     31.20    55.4   Total tractor variable    154,163     31.02    64.2

                              Tractor fixed costs
   16,006      3.76     6.7     Depreciation             16,006      3.22     6.7
    1,050      0.25     0.4     Licences                  1,050      0.21     0.4
   17.056      4.01     7.1   Total tractor fixed        17,056      3.43     7.1

  149,970     35.21    62.5   Tractor total             171,219     34.45    71.3

                              Trailer variable costs
   11,114      2.61     4.6     Repairs                  13.336      2.68     5.6
    1,312      0.31     0.5     Cleaning                  1,312      0.26     0.5
      994      0.23     0.4     Transport                   994      0.20     0.4
    4,662      1.09     1.9     Tires                     7,692      1.55     3.2
   18,082      4.24     7.4   Total trailer variable     23,334      4.69     9.7

                              Trailer fixed costs
    4,266      1.00     1.8     Depreciation              4,266      0.86     1.8
        9                       Licences                      9
    4,275      1.00     1.8   Total trailer fixed         4,275      0.86     1.8

   22,357      5.24     9.2   Trailer total              27,609      5.55    11.5

  172,327     40.45    71.7   Total vehicle costs       198.828     40.00    82.8

    7,082      1.66     3.0   Insurance costs             8,171      1.64     3.4
   33,049      7.76    13.8   Admin. and interest        38,132      7.67    15.9
                              Pickup and delivery
   23,606      5.54     9.8   Profit                     27,237      5.48    11.3
  236,064     55.41    98.3   Total operating cost      272,368     54.79   113.4


****************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y  *
*                                                              *
*       A.   Annual distance travelled --    149,136  mi.      *
*            Gross vehicle weight      --     87,082 lbs.      *
*            Average payload           --     41,579 lbs.      *
*            Estimated annual quantity --     15,592 tons      *
*                                                              *
*       B.   Total Operating Cost per mile (cents/mile)        *
*                                                              *
*       P a v e d   r o a d s         G r a v e l   r o a d s  *
*                                                              *
*              158.2    Total Operating Cost    182.5          *
****************************************************************
```

Configuration -- 5 axle semi-trailer unit Newfoundland

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 21360 kg. | 21360 kg. |
| | Estimated Annual Quantity | 5340 tonnes | 5340 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4195 | $ 4195 |
| | Distance wage | $ 8368 | $ 0 |
| | Hourly wage | $ 0 | $ 12600 |
| | Wage burden | $ 2261 | $ 3023 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 14,824 | 10.44 | 18.5 | Driver | 19,818 | 11.96 | 24.8 |
| 16,418 | 11.56 | 20.5 | Fuel | 16,418 | 9.91 | 20.5 |
| 9,351 | 6.58 | 11.7 | Repairs | 11,221 | 6.77 | 14.0 |
| 273 | 0.19 | 0.3 | Cleaning | 273 | 0.16 | 0.3 |
| 1.690 | 1.19 | 2.1 | Transport | 1,690 | 1.02 | 2.1 |
| 1,824 | 1.28 | 2.3 | Tires | 3,101 | 1.87 | 3.9 |
| 44,380 | 31.24 | 55.4 | Total tractor variable | 52,521 | 31.69 | 65.6 |
| | | | Tractor fixed costs | | | |
| 16,181 | 11.39 | 20.2 | Depreciation | 16,181 | 9.77 | 20.2 |
| 1,408 | 0.99 | 1.8 | Licences | 1,408 | 0.85 | 1.8 |
| 17,589 | 12.38 | 22.0 | Total tractor fixed | 17,589 | 10.62 | 22.0 |
| 61,969 | 43.62 | 77.4 | Tractor total | 70,110 | 42.31 | 87.6 |
| | | | Trailer variable costs | | | |
| 3,505 | 2.47 | 4.4 | Repairs | 4,206 | 2.54 | 5.3 |
| 328 | 0.23 | 0.4 | Cleaning | 328 | 0.20 | 0.4 |
| 895 | 0.63 | 1.1 | Transport | 895 | 0.54 | 1.1 |
| 1,959 | 1.38 | 2.4 | Tires | 3,233 | 1.95 | 4.0 |
| 6,687 | 4.71 | 8.3 | Total trailer variable | 8,662 | 5.23 | 10.8 |
| | | | Trailer fixed costs | | | |
| 4,304 | 3.03 | 5.4 | Depreciation | 4,304 | 2.60 | 5.4 |
| 25 | 0.02 | | Licences | 25 | 0.02 | |
| 4,329 | 3.05 | 5.4 | Total trailer fixed | 4,329 | 2.62 | 5.4 |
| 11,016 | 7.76 | 13.7 | Trailer total | 12,991 | 7.85 | 16.2 |
| 72,985 | 51.38 | 91.1 | Total vehicle costs | 83,101 | 50.16 | 103.8 |
| 2,999 | 2.11 | 3.7 | Insurance costs | 3,415 | 2.06 | 4.3 |
| 13,997 | 9.85 | 17.5 | Admin. and interest | 15,937 | 9.62 | 19.9 |
| | | | Pickup and delivery | | | |
| 9,998 | 7.04 | 12.5 | Profit | 11,384 | 6.87 | 14.2 |
| 99,979 | 70.38 | 124.8 | Total operating cost | 113,837 | 68.71 | 142.2 |

```
*******************************************************************
*     I m p e r i a l  E q u i v a l e n t  S u m m a r y        *
*                                                                 *
*     A.   Annual distance travelled --     49,712  mi.           *
*          Gross vehicle weight      --     87,082 lbs.           *
*          Average payload           --     47,090 lbs.           *
*          Estimated annual quantity --      5,886 tons           *
*                                                                 *
*     B.   Total Operating Cost per mile (cents/mile)             *
*                                                                 *
*     P a v e d   r o a d s           G r a v e l   r o a d s     *
*                                                                 *
*             200.8     Total Operating Cost    228.8             *
*******************************************************************
```

Configuration -- 5 axle semi-trailer unit Newfoundland

Commodity -- Dry Freight Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 21360 kg. | 21360 kg. |
| | Estimated Annual Quantity | 10680 tonnes | 10680 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 8390 | $ 8390 |
| | Distance wage | $ 16736 | $ 0 |
| | Hourly wage | $ 0 | $ 25201 |
| | Wage burden | $ 4523 | $ 6046 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 29,649 | 10.44 | 18.5 | Driver | 39.637 | 11.96 | 24.8 |
| 32,835 | 11.56 | 20.5 | Fuel | 32,835 | 9.91 | 20.5 |
| 18,702 | 6.58 | 11.7 | Repairs | 22,442 | 6.77 | 14.0 |
| 547 | 0.19 | 0.3 | Cleaning | 547 | 0.17 | 0.3 |
| 1,690 | 0.59 | 1.1 | Transport | 1,690 | 0.51 | 1.1 |
| 3,648 | 1.28 | 2.3 | Tires | 6,202 | 1.87 | 3.9 |
| 87.071 | 30.64 | 54.4 | Total tractor variable | 103,353 | 31.19 | 64.6 |
| | | | Tractor fixed costs | | | |
| 16,181 | 5.70 | 10.1 | Depreciation | 16,181 | 4.88 | 10.1 |
| 1,408 | 0.50 | 0.9 | Licences | 1,408 | 0.42 | 0.9 |
| 17,589 | 6.20 | 11.0 | Total tractor fixed | 17,589 | 5.30 | 11.0 |
| 104,660 | 36.84 | 65.4 | Tractor total | 120,942 | 36.49 | 75.6 |
| | | | Trailer variable costs | | | |
| 7,009 | 2.47 | 4.4 | Repairs | 8,411 | 2.54 | 5.3 |
| 656 | 0.23 | 0.4 | Cleaning | 656 | 0.20 | 0.4 |
| 895 | 0.32 | 0.6 | Transport | 895 | 0.27 | 0.6 |
| 3,919 | 1.38 | 2.4 | Tires | 6,466 | 1.95 | 4.0 |
| 12,479 | 4.40 | 7.8 | Total trailer variable | 16,428 | 4.96 | 10.3 |
| | | | Trailer fixed costs | | | |
| 4,304 | 1.52 | 2.7 | Depreciation | 4,304 | 1.30 | 2.7 |
| 25 | 0.01 | | Licences | 25 | 0.01 | |
| 4,329 | 1.53 | 2.7 | Total trailer fixed | 4,329 | 1.31 | 2.7 |
| 16,808 | 5.93 | 10.5 | Trailer total | 20,757 | 6.27 | 13.0 |
| 121,468 | 42.77 | 75.9 | Total vehicle costs | 141,699 | 42.76 | 88.6 |
| 4,992 | 1.76 | 3.1 | Insurance costs | 5,823 | 1.76 | 3.6 |
| 23,295 | 8.20 | 14.6 | Admin. and interest | 27,175 | 8.20 | 17.0 |
| | | | Pickup and delivery | | | |
| 16,639 | 5.86 | 10.4 | Profit | 19,411 | 5.86 | 12.1 |
| 166.394 | 58.59 | 104.0 | Total operating cost | 194,108 | 58.58 | 121.3 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 87,082 lbs.
Average payload -- 47,090 lbs.
Estimated annual quantity -- 11,773 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 167.4 | Total Operating Cost | 195.2 |

```
Configuration -- 5 axle semi-trailer unit                       Newfoundland

Commodity -- Dry Freight                        Annual distance -- 240000 km.

A.    Vehicle Utilization                         Paved Road      Gravel Road
      Gross Vehicle Weight                        39500 kg.        39500 kg.
      Average Payload                             21360 kg.        21360 kg.
      Estimated Annual Quantity                16020 tonnes     16020 tonnes
      Trip Running Time                            5.7 hrs.         6.6 hrs.
      Annual Running Hours                        4261 hrs.        4971 hrs.

B.    Driver Costs
      Load - unload time cost                      $ 12585          $ 12585
      Distance wage                                $ 25104              $ 0
      Hourly wage                                      $ 0          $ 37801
      Wage burden                                   $ 6784           $ 9069

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

              Cost                                                 Cost
               per     Cost                                         per     Cost
     Total Running      per                             Total   Running      per
      Cost    Hour      km.                              Cost      Hour      km.
         $       $                                          $         $
                           Tractor variable costs
    44,473   10.44     18.5   Driver                   59,455     11.96     24.8
    49,253   11.56     20.5   Fuel                     49,253      9.91     20.5
    28,052    6.58     11.7   Repairs                  33,663      6.77     14.0
       820    0.19      0.3   Cleaning                    820      0.16      0.3
     1,690    0.40      0.7   Transport                 1,690      0.34      0.7
     5,473    1.28      2.3   Tires                     9,304      1.87      3.9
   129,761   30.45     54.0 Total tractor variable    154,185     31.01     64.2

                           Tractor fixed costs
    16,181    3.80      6.7   Depreciation             16,181      3.26      6.7
     1,408    0.33      0.6   Licences                  1,408      0.28      0.6
    17,589    4.13      7.3 Total tractor fixed        17,589      3.54      7.3

   147,350   34.58     61.3 Tractor total             171,774     34.55     71.5

                           Trailer variable costs
    10,514    2.47      4.4   Repairs                  12,617      2.54      5.3
       984    0.23      0.4   Cleaning                    984      0.20      0.4
       895    0.21      0.4   Transport                   895      0.18      0.4
     5,878    1.38      2.4   Tires                     9,699      1.95      4.0
    18,271    4.29      7.6 Total trailer variable     24,195      4.87     10.1

                           Trailer fixed costs
     4,304    1.01      1.8   Depreciation              4,304      0.87      1.8
        25    0.01            Licences                     25      0.01
     4,329    1.02      1.8 Total trailer fixed         4,329      0.88      1.8

    22,600    5.31      9.4 Trailer total              28,524      5.75     11.9

   169,950   39.89     70.7 Total vehicle costs       200,298     40.30     83.4

     6,984    1.64      2.9 Insurance costs             8,231      1.66      3.4
    32,593    7.65     13.6 Admin. and interest        38,413      7.73     16.0
                            Pickup and delivery
    23,281    5.46      9.7 Profit                     27,438      5.52     11.4
   232,808   54.64     96.9 Total operating cost      274,380     55.21    114.2


****************************************************************************
*        Imperial Equivalent Summary                                        *
*                                                                           *
*        A.    Annual distance travelled --     149,136  mi.                *
*              Gross vehicle weight      --      87,082 lbs.                *
*              Average payload           --      47,090 lbs.                *
*              Estimated annual quantity --      17,659 tons                *
*                                                                           *
*        b.    Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*        Paved roads                         Gravel roads                   *
*                                                                           *
*                 155.9    Total Operating Cost    183.8                    *
****************************************************************************
```

Configuration -- 5 axle semi-trailer unit Yukon

Commodity -- Dry Freight Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 43200 kg. | 43200 kg. |
| Average Payload | 22680 kg. | 22680 kg. |
| Estimated Annual Quantity | 5670 tonnes | 5670 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 10565 | $ 10565 |
| Distance wage | $ 22184 | $ 0 |
| Hourly wage | $ 0 | $ 30195 |
| Wage burden | $ 7532 | $ 9375 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 40,281 | 28.36 | 50.4 | Driver | 50,135 | 30.26 | 62.7 |
| 15,113 | 10.64 | 18.9 | Fuel | 15,113 | 9.12 | 18.9 |
| 10,489 | 7.38 | 13.1 | Repairs | 12,587 | 7.60 | 15.7 |
| 711 | 0.50 | 0.9 | Cleaning | 711 | 0.43 | 0.9 |
| 3,778 | 2.66 | 4.7 | Transport | 3,778 | 2.28 | 4.7 |
| 3,589 | 2.53 | 4.5 | Tires | 6,102 | 3.68 | 7.6 |
| 73,961 | 52.07 | 92.5 | Total tractor variable | 88,426 | 53.37 | 110.5 |
| | | | Tractor fixed costs | | | |
| 14,502 | 10.21 | 18.1 | Depreciation | 14,502 | 8.75 | 18.1 |
| 1,240 | 0.87 | 1.6 | Licences | 1,240 | 0.75 | 1.6 |
| 15,742 | 11.08 | 19.7 | Total tractor fixed | 15,742 | 9.50 | 19.7 |
| 89,703 | 63.15 | 112.2 | Tractor total | 104,168 | 62.87 | 130.2 |
| | | | Trailer variable costs | | | |
| 4,400 | 3.10 | 5.5 | Repairs | 5,279 | 3.19 | 6.6 |
| 492 | 0.35 | 0.6 | Cleaning | 492 | 0.30 | 0.6 |
| 2,088 | 1.47 | 2.6 | Transport | 2,088 | 1.26 | 2.6 |
| 3,237 | 2.28 | 4.0 | Tires | 5,342 | 3.22 | 6.7 |
| 10,217 | 7.20 | 12.7 | Total trailer variable | 13,201 | 7.97 | 16.5 |
| | | | Trailer fixed costs | | | |
| 3,843 | 2.71 | 4.8 | Depreciation | 3,843 | 2.32 | 4.8 |
| 10 | 0.01 | | Licences | 10 | 0.01 | |
| 3,853 | 2.72 | 4.8 | Total trailer fixed | 3,853 | 2.33 | 4.8 |
| 14,070 | 9.92 | 17.5 | Trailer total | 17.054 | 10.30 | 21.3 |
| 103,773 | 73.07 | 129.7 | Total vehicle costs | 121,222 | 73.17 | 151.5 |
| 4,265 | 3.00 | 5.3 | Insurance costs | 4,982 | 3.01 | 6.2 |
| 19,902 | 14.01 | 24.9 | Admin. and interest | 23,248 | 14.03 | 29.1 |
| | | | Pickup and delivery | | | |
| 14,216 | 10.01 | 17.8 | Profit | 16,606 | 10.02 | 20.8 |
| 142,156 | 100.09 | 177.7 | Total operating cost | 166,058 | 100.23 | 207.6 |

```
*******************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y    *
*                                                                 *
*        A.   Annual distance travelled --     49,712  mi.        *
*             Gross vehicle weight      --     95,239 lbs.        *
*             Average payload           --     50,000 lbs.        *
*             Estimated annual quantity --      6,250 tons        *
*                                                                 *
*        B.   Total Operating Cost per mile (cents/mile)          *
*                                                                 *
*        P a v e d   r o a d s         G r a v e l   r o a d s    *
*                                                                 *
*                286.0     Total Operating Cost    334.1          *
*******************************************************************
```

Configuration -- 5 axle semi-trailer unit Yukon

Commodity -- Dry Freight Annual distance -- 160000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 43200 kg. | 43200 kg. |
| Average Payload | 22680 kg. | 22680 kg. |
| Estimated Annual Quantity | 11340 tonnes | 11340 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 2841 hrs. | 3314 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 21130 | $ 21130 |
| Distance wage | $ 44368 | $ 0 |
| Hourly wage | $ 0 | $ 60391 |
| Wage burden | $ 15065 | $ 18750 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 80,563 | 28.36 | 50.4 | Driver | 100.271 | 30.26 | 62.7 |
| 30,226 | 10.64 | 18.9 | Fuel | 30,226 | 9.12 | 18.9 |
| 20,978 | 7.38 | 13.1 | Repairs | 25,174 | 7.60 | 15.7 |
| 1,422 | 0.50 | 0.9 | Cleaning | 1,422 | 0.43 | 0.9 |
| 3,778 | 1.33 | 2.4 | Transport | 3,778 | 1.14 | 2.4 |
| 7,179 | 2.53 | 4.5 | Tires | 12,204 | 3.68 | 7.6 |
| 144,146 | 50.74 | 90.2 | Total tractor variable | 173,075 | 52.23 | 108.2 |
| | | | Tractor fixed costs | | | |
| 14,502 | 5.11 | 9.1 | Depreciation | 14,502 | 4.38 | 9.1 |
| 1,240 | 0.44 | 0.8 | Licences | 1,240 | 0.37 | 0.8 |
| 15,742 | 5.55 | 9.9 | Total tractor fixed | 15,742 | 4.75 | 9.9 |
| 159,888 | 56.29 | 100.1 | Tractor total | 188,817 | 56.98 | 118.1 |
| | | | Trailer variable costs | | | |
| 8,799 | 3.10 | 5.5 | Repairs | 10.559 | 3.19 | 6.6 |
| 984 | 0.35 | 0.6 | Cleaning | 984 | 0.30 | 0.6 |
| 2,088 | 0.74 | 1.3 | Transport | 2,088 | 0.63 | 1.3 |
| 6,475 | 2.28 | 4.0 | Tires | 10,684 | 3.22 | 6.7 |
| 18,346 | 6.47 | 11.4 | Total trailer variable | 24,315 | 7.34 | 15.2 |
| | | | Trailer fixed costs | | | |
| 3,843 | 1.35 | 2.4 | Depreciation | 3.843 | 1.16 | 2.4 |
| 10 | | | Licences | 10 | | |
| 3,853 | 1.35 | 2.4 | Total trailer fixed | 3.853 | 1.16 | 2.4 |
| 22,199 | 7.82 | 13.8 | Trailer total | 28,168 | 8.50 | 17.6 |
| 182,087 | 64.11 | 113.9 | Total vehicle costs | 216,985 | 65.48 | 135.7 |
| 7,483 | 2.63 | 4.7 | Insurance costs | 8,917 | 2.69 | 5.6 |
| 34,921 | 12.29 | 21.8 | Admin. and interest | 41,613 | 12.56 | 26.0 |
| | | | Pickup and delivery | | | |
| 24,943 | 8.78 | 15.6 | Profit | 29,724 | 8.97 | 18.6 |
| 249,434 | 87.81 | 156.0 | Total operating cost | 297,239 | 89.70 | 185.9 |

Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 99,424 mi. |
| Gross vehicle weight | -- | 95,239 lbs. |
| Average payload | -- | 50,000 lbs. |
| Estimated annual quantity | -- | 12,500 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 251.1 | Total Operating Cost | 299.2 |

Configuration -- 5 axle semi-trailer unit                Yukon

Commodity -- Dry Freight                Annual distance -- 240000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 43200 kg. | 43200 kg. |
| | Average Payload | 22680 kg. | 22680 kg. |
| | Estimated Annual Quantity | 17010 tonnes | 17010 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 31695 | $ 31695 |
| | Distance wage | $ 66552 | $ 0 |
| | Hourly wage | $ 0 | $ 90586 |
| | Wage burden | $ 22597 | $ 28125 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 120.844 | 28.36 | 50.4 | Driver | 150,406 | 30.26 | 62.7 |
| 45,340 | 10.64 | 18.9 | Fuel | 45,340 | 9.12 | 18.9 |
| 31,468 | 7.39 | 13.1 | Repairs | 37,761 | 7.60 | 15.7 |
| 2,133 | 0.50 | 0.9 | Cleaning | 2,133 | 0.43 | 0.9 |
| 3,778 | 0.89 | 1.6 | Transport | 3,778 | 0.76 | 1.6 |
| 10,768 | 2.53 | 4.5 | Tires | 18,306 | 3.68 | 7.6 |
| 214,331 | 50.31 | 89.4 | Total tractor variable | 257,724 | 51.85 | 107.4 |
| | | | Tractor fixed costs | | | |
| 14,502 | 3.40 | 6.0 | Depreciation | 14,502 | 2.92 | 6.0 |
| 1,240 | 0.29 | 0.5 | Licences | 1,240 | 0.25 | 0.5 |
| 15,742 | 3.69 | 6.5 | Total tractor fixed | 15,742 | 3.17 | 6.5 |
| 230,073 | 54.00 | 95.9 | Tractor total | 273,466 | 55.02 | 113.9 |
| | | | Trailer variable costs | | | |
| 13,199 | 3.10 | 5.5 | Repairs | 15,838 | 3.19 | 6.6 |
| 1,476 | 0.35 | 0.6 | Cleaning | 1,476 | 0.30 | 0.6 |
| 2,088 | 0.49 | 0.9 | Transport | 2,088 | 0.42 | 0.9 |
| 9,712 | 2.28 | 4.0 | Tires | 16,025 | 3.22 | 6.7 |
| 26,475 | 6.22 | 11.0 | Total trailer variable | 35,427 | 7.13 | 14.8 |
| | | | Trailer fixed costs | | | |
| 3,843 | 0.90 | 1.6 | Depreciation | 3,843 | 0.77 | 1.6 |
| 10 | | | Licences | 10 | | |
| 3,853 | 0.90 | 1.6 | Total trailer fixed | 3,853 | 0.77 | 1.6 |
| 30,328 | 7.12 | 12.6 | Trailer total | 39,280 | 7.90 | 16.4 |
| 260,401 | 61.12 | 108.5 | Total vehicle costs | 312,746 | 62.92 | 130.3 |
| 10,701 | 2.51 | 4.5 | Insurance costs | 12,853 | 2.59 | 5.4 |
| 49,940 | 11.72 | 20.8 | Admin. and interest | 59,979 | 12.07 | 25.0 |
| | | | Pickup and delivery | | | |
| 35,671 | 8.37 | 14.9 | Profit | 42,842 | 8.62 | 17.9 |
| 356,713 | 83.72 | 148.7 | Total operating cost | 428,420 | 86.20 | 178.6 |

Imperial Equivalent Summary

| A. | Annual distance travelled | -- | 149,136 mi. |
|---|---|---|---|
| | Gross vehicle weight | -- | 95,239 lbs. |
| | Average payload | -- | 50,000 lbs. |
| | Estimated annual quantity | -- | 18,750 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 239.3 | Total Operating Cost | 287.4 |

```
Configuration -- 5 axle semi-trailer unit                  N.W.T

Commodity -- Dry Freight                   Annual distance --  80000 km

A.    Vehicle Utilization                       Paved Road         Gravel Roa
      Gross Vehicle Weight                      36500 kg.          36500 kg
      Average Payload                           18355 kg.          18355 kg
      Estimated Annual Quantity               4589 tonnes        4589 tonne
      Trip Running Time                           5.7 hrs.           6.6 hrs
      Annual Running Hours                       1420 hrs.          1657 hrs

B.    Driver Costs
      Load - unload time cost                     $ 7311             $ 731
      Distance wage                              $ 18360               $
      Hourly wage                                    $ 0            $ 2495
      Wage burden                                 $ 6161             $ 774

C.    Total Operating Costs
   P a v e d   R o a d s                               G r a v e l   R o a d

            Cost                                                  Cost
             per    Cost                                           per    Cos
   Total  Running    per                                 Total  Running    pe
    Cost     Hour    km.                                  Cost     Hour    km
       $        $                                            $        $
                          Tractor variable costs
  31.832    22.41   39.8    Driver                      40,015    24.15   50.
  15,237    10.73   19.0    Fuel                        15,237     9.20   19.
   9.048     6.37   11.3    Repairs                     10,857     6.55   13.
     547     0.39    0.7    Cleaning                       547     0.33    0.
   2,883     2.03    3.6    Transport                    2,883     1.74    3.
   3,237     2.28    4.0    Tires                        5,504     3.32    6.
  62,784    44.21   78.4  Total tractor variable        75,043    45.29   93.

                          Tractor fixed costs
  16,244    11.44   20.3    Depreciation                16,244     9.80   20.
     701     0.49    0.9    Licences                       701     0.42    0.
  16.945    11.93   21.2  Total tractor fixed           16,945    10.22   21.

  79,729    56.14   99.6  Tractor total                 91,988    55.51  115.

                          Trailer variable costs
   4,400     3.10    5.5    Repairs                      5,279     3.19    6.
     656     0.46    0.8    Cleaning                       656     0.40    0.
   1,392     0.98    1.7    Transport                    1,392     0.84    1.
   3,167     2.23    4.0    Tires                        5,226     3.15    6.
   9,615     6.77   12.0  Total trailer variable        12,553     7.58   15.

                          Trailer fixed costs
   3,843     2.71    4.8    Depreciation                 3,843     2.32    4.
      20     0.01           Licences                        20     0.01
   3,863     2.72    4.8  Total trailer fixed            3,863     2.33    4.

  13,478     9.49   16.8  Trailer total                 16,416     9.91   20.

  93,207    65.63  116.4  Total vehicle costs          108,404    65.42  135.

   3,830     2.70    4.8  Insurance costs                4,455     2.69    5.
  17,875    12.59   22.3  Admin. and interest           20,790    12.55   26.
                          Pickup and delivery
  12,768     8.99   16.0  Profit                        14,850     8.96   18.
 127,680    89.91  159.5  Total operating cost         148,499    89.62  185.


*********************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y
*
*          A.    Annual distance travelled --      49,712  mi.
*                Gross vehicle weight      --      80,468 lbs.
*                Average payload           --      40,465 lbs.
*                Estimated annual quantity --       5,058 tons
*
*          B.    Total Operating Cost per mile (cents/mile)
*
*          P a v e d   r o a d s            G r a v e l   r o a d s
*
*                    256.7    Total Operating Cost    298.7
*********************************************************************************
```

Configuration -- 5 axle semi-trailer unit N.W.T.

Commodity -- Dry Freight Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 36500 kg. | 36500 kg. |
| | Average Payload | 18355 kg. | 18355 kg. |
| | Estimated Annual Quantity | 9178 tonnes | 9178 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 14623 | $ 14623 |
| | Distance wage | $ 36720 | $ 0 |
| | Hourly wage | $ 0 | $ 49917 |
| | Wage burden | $ 12322 | $ 15490 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 63.665 | 22.41 | 39.8 | Driver | 80.030 | 24.15 | 50.0 |
| 30,475 | 10.73 | 19.0 | Fuel | 30,475 | 9.20 | 19.0 |
| 18.095 | 6.37 | 11.3 | Repairs | 21.714 | 6.55 | 13.6 |
| 1,094 | 0.39 | 0.7 | Cleaning | 1,094 | 0.33 | 0.7 |
| 2,883 | 1.01 | 1.8 | Transport | 2,883 | 0.87 | 1.8 |
| 6,475 | 2.28 | 4.0 | Tires | 11,007 | 3.32 | 6.9 |
| 122,687 | 43.19 | 76.6 | Total tractor variable | 147,203 | 44.42 | 92.0 |
| | | | Tractor fixed costs | | | |
| 16,244 | 5.72 | 10.2 | Depreciation | 16,244 | 4.90 | 10.2 |
| 701 | 0.25 | 0.4 | Licences | 701 | 0.21 | 0.4 |
| 16,945 | 5.97 | 10.6 | Total tractor fixed | 16,945 | 5.11 | 10.6 |
| 139,632 | 49.16 | 87.2 | Tractor total | 164,148 | 49.53 | 102.6 |
| | | | Trailer variable costs | | | |
| 8,799 | 3.10 | 5.5 | Repairs | 10,559 | 3.19 | 6.6 |
| 1,312 | 0.46 | 0.8 | Cleaning | 1,312 | 0.40 | 0.8 |
| 1,392 | 0.49 | 0.9 | Transport | 1,392 | 0.42 | 0.9 |
| 6,334 | 2.23 | 4.0 | Tires | 10,451 | 3.15 | 6.5 |
| 17,837 | 6.28 | 11.2 | Total trailer variable | 23,714 | 7.16 | 14.8 |
| | | | Trailer fixed costs | | | |
| 3,843 | 1.35 | 2.4 | Depreciation | 3,843 | 1.16 | 2.4 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 3,863 | 1.36 | 2.4 | Total trailer fixed | 3,863 | 1.17 | 2.4 |
| 21,700 | 7.64 | 13.6 | Trailer total | 27,577 | 8.33 | 17.2 |
| 161,332 | 56.80 | 100.8 | Total vehicle costs | 191,725 | 57.86 | 119.8 |
| 6.630 | 2.33 | 4.1 | Insurance costs | 7,879 | 2.38 | 4.9 |
| 30,940 | 10.89 | 19.3 | Admin. and interest | 36,769 | 11.09 | 23.0 |
| | | | Pickup and delivery | | | |
| 22,100 | 7.78 | 13.8 | Profit | 26,264 | 7.92 | 16.4 |
| 221,002 | 77.80 | 138.0 | Total operating cost | 262,637 | 79.25 | 164.1 |

### Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 80,468 lbs.
Average payload -- 40,465 lbs.
Estimated annual quantity -- 10,117 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 222.1 | Total Operating Cost | 264.1 |

```
Configuration -- 5 axle semi-trailer unit                              N.W.T

Commodity -- Dry Freight                          Annual distance -- 240000 km

A.   Vehicle Utilization                             Paved Road        Gravel Roa
     Gross Vehicle Weight                            36500 kg.          36500 kg
     Average Payload                                 18355 kg.          18355 kg
     Estimated Annual Quantity                    13766 tonnes       13766 tonne
     Trip Running Time                                 5.7 hrs.           6.6 hrs
     Annual Running Hours                             4261 hrs.          4971 hrs

B.   Driver Costs
     Load - unload time cost                          $ 21934            $ 2193
     Distance wage                                    $ 55080                 $
     Hourly wage                                          $ 0            $ 7487
     Wage burden                                      $ 18483            $ 2323

C.   Total Operating Costs
  P a v e d   R o a d s                                 G r a v e l   R o a d

              Cost                                                  Cost
               per     Cost                                          per     Cos
   Total   Running      per                               Total  Running      pe
    Cost      Hour      km.                                Cost     Hour      km
       $         $                                            $        $

                            Tractor variable costs
  95.497     22.41     39.8   Driver                    120.044    24.15    50.
  45,712     10.73     19.0   Fuel                       45.712     9.20    19.
  27,143      6.37     11.3   Repairs                    32.571     6.55    13.
   1.640      0.38      0.7   Cleaning                    1,640     0.33     0.
   2,883      0.68      1.2   Transport                   2,883     0.58     1.
   9.712      2.28      4.0   Tires                      16,511     3.32     6.
 182,587     42.85     76.0 Total tractor variable      219,361    44.13    91.

                            Tractor fixed costs
  16.244      3.81      6.8   Depreciation               16,244     3.27     6.
     701      0.16      0.3   Licences                      701     0.14     0.
  16,945      3.97      7.1 Total tractor fixed          16,945     3.41     7.

 199,532     46.82     83.1 Tractor total               236,306    47.54    98.

                            Trailer variable costs
  13,199      3.10      5.5   Repairs                    15.838     3.19     6.
   1,969      0.46      0.8   Cleaning                    1,969     0.40     0.
   1,392      0.33      0.6   Transport                   1,392     0.28     0.
   9,501      2.23      4.0   Tires                      15.677     3.15     6.
  26,061      6.12     10.9 Total trailer variable       34.876     7.02    14.

                            Trailer fixed costs
   3,843      0.90      1.6   Depreciation                3.843     0.77     1.
      20                      Licences                       20
   3,863      0.90      1.6 Total trailer fixed           3,863     0.77     1.

  29,924      7.02     12.5 Trailer total                38,739     7.79    16.

 229,456     53.84     95.6 Total vehicle costs         275,045    55.33   114.

   9,430      2.21      3.9 Insurance costs              11,303     2.27     4.
  44,005     10.33     18.3 Admin. and interest          52,749    10.61    22.
                            Pickup and delivery
  31,432      7.38     13.1 Profit                       37,678     7.58    15.
 314,323     73.76    130.9 Total operating cost        376,775    75.79   157.


**********************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y
*
*         A.    Annual distance travelled --    149,136  mi.
*               Gross vehicle weight      --     80,468 lbs.
*               Average payload           --     40,465 lbs.
*               Estimated annual quantity --     15,174 tons
*
*         B.    Total Operating Cost per mile (cents/mile)
*
*         P a v e d   r o a d s             G r a v e l   r o a d s
*
*                 210.7     Total Operating Cost    252.7
**********************************************************************************
```

5 AXLE

SEMI-TRAILER

BULK

Configuration -- 5 axle semi-trailer unit British Columbia

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 24985 kg. | 24985 kg. |
| | Estimated Annual Quantity | 6246 tonnes | 6246 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 2506 | $ 2506 |
| | Distance wage | $ 18336 | $ 0 |
| | Hourly wage | $ 0 | $ 22602 |
| | Wage burden | $ 4794 | $ 5775 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 25.636 | 18.05 | 32.0 | Driver | 30,883 | 18.64 | 38.6 |
| 15.119 | 10.64 | 18.9 | Fuel | 15,119 | 9.12 | 18.9 |
| 10.350 | 7.29 | 12.9 | Repairs | 12,419 | 7.49 | 15.5 |
| 190 | 0.13 | 0.2 | Cleaning | 190 | 0.11 | 0.2 |
| 3.114 | 2.19 | 3.9 | Transport | 3,114 | 1.88 | 3.9 |
| 2.144 | 1.51 | 2.7 | Tires | 3,645 | 2.20 | 4.6 |
| 56.553 | 39.81 | 70.6 | Total tractor variable | 65,370 | 39.44 | 81.7 |
| | | | Tractor fixed costs | | | |
| 15,531 | 10.93 | 19.4 | Depreciation | 15,531 | 9.37 | 19.4 |
| 1,436 | 1.01 | 1.8 | Licences | 1,436 | 0.87 | 1.8 |
| 16,967 | 11.94 | 21.2 | Total tractor fixed | 16,967 | 10.24 | 21.2 |
| 73,520 | 51.75 | 91.8 | Tractor total | 82,337 | 49.68 | 102.9 |
| | | | Trailer variable costs | | | |
| 4,851 | 3.42 | 6.1 | Repairs | 5,821 | 3.51 | 7.3 |
| 889 | 0.63 | 1.1 | Cleaning | 889 | 0.54 | 1.1 |
| 1,969 | 1.39 | 2.5 | Transport | 1,969 | 1.19 | 2.5 |
| 2,077 | 1.46 | 2.6 | Tires | 3,427 | 2.07 | 4.3 |
| 9,786 | 6.90 | 12.3 | Total trailer variable | 12,106 | 7.31 | 15.2 |
| | | | Trailer fixed costs | | | |
| 6,337 | 4.46 | 7.9 | Depreciation | 6,337 | 3.82 | 7.9 |
| 12 | 0.01 | | Licences | 12 | 0.01 | |
| 6,349 | 4.47 | 7.9 | Total trailer fixed | 6,349 | 3.83 | 7.9 |
| 16,135 | 11.37 | 20.2 | Trailer total | 18,455 | 11.14 | 23.1 |
| 89,655 | 63.12 | 112.0 | Total vehicle costs | 100,792 | 60.82 | 126.0 |
| 3,684 | 2.59 | 4.6 | Insurance costs | 4,142 | 2.50 | 5.2 |
| 17,194 | 12.11 | 21.5 | Admin. and interest | 19,330 | 11.67 | 24.2 |
| | | | Pickup and delivery | | | |
| 12,281 | 8.65 | 15.4 | Profit | 13,807 | 8.33 | 17.3 |
| 122,814 | 86.47 | 153.5 | Total operating cost | 138,071 | 83.32 | 172.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 87,082 lbs.
Average payload -- 55,082 lbs.
Estimated annual quantity -- 6,885 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 247.0 | Total Operating Cost | 277.9 |

```
Configuration -- 5 axle semi-trailer unit                British Columb

Commodity -- Bulk                               Annual distance -- 160000 km

A.    Vehicle Utilization                              Paved Road        Gravel Roa
      Gross Vehicle Weight                             39500 kg.          39500 kg
      Average Payload                                  24985 kg.          24985 kg
      Estimated Annual Quantity                    12493 tonnes       12493 tonne
      Trip Running Time                                 5.7 hrs.            6.6 hrs
      Annual Running Hours                             2841 hrs.           3314 hrs

B.    Driver Costs
      Load - unload time cost                           $ 5012             $ 501
      Distance wage                                    $ 36672                 $
      Hourly wage                                          $ 0            $ 4520
      Wage burden                                       $ 9587            $ 1155

C.    Total Operating Costs
         P a v e d   R o a d s                                  G r a v e l   R o a d

                 Cost                                                   Cost
                  per     Cost                                           per     Cos
      Total   Running      per                                 Total  Running     pe
       Cost      Hour      km.                                  Cost     Hour     km
         $         $                                              $        $
                                Tractor variable costs
     51,271     18.05     32.0    Driver                      61,766    18.64    38.
     30,238     10.64     18.9    Fuel                        30,238     9.12    18.
     20,699      7.29     12.9    Repairs                     24,839     7.50    15.
        381      0.13      0.2    Cleaning                       381     0.11     0.
      3,114      1.10      1.9    Transport                    3,114     0.94     1.
      4,288      1.51      2.7    Tires                        7,290     2.20     4.
    109,991     38.72     68.6  Total tractor variable       127,628    38.51    79.

                                Tractor fixed costs
     15,531      5.47      9.7    Depreciation                15,531     4.69     9.
      1,436      0.51      0.9    Licences                     1,436     0.43     0.
     16,967      5.98     10.6  Total tractor fixed           16,967     5.12    10.

    126,958     44.70     79.2  Tractor total                144,595    43.63    90.

                                Trailer variable costs
      9,702      3.42      6.1    Repairs                     11,642     3.51     7.
      1,777      0.63      1.1    Cleaning                     1,777     0.54     1.
      1,969      0.69      1.2    Transport                    1,969     0.59     1.
      4,154      1.46      2.6    Tires                        6,854     2.07     4.
     17,602      6.20     11.0  Total trailer variable        22,242     6.71    13.

                                Trailer fixed costs
      6,337      2.23      4.0    Depreciation                 6,337     1.91     4.
         12                       Licences                        12
      6,349      2.23      4.0  Total trailer fixed            6,349     1.91     4.

     23,951      8.43     15.0  Trailer total                 28,591     8.62    17.

    150,909     53.13     94.2  Total vehicle costs          173,186    52.25   108.

      6,202      2.18      3.9  Insurance costs                7,117     2.15     4.
     28,941     10.19     18.1  Admin. and interest           33,214    10.02    20.
                                Pickup and delivery
     20,672      7.28     12.9  Profit                        23,724     7.16    14.
    206,724     72.78    129.1  Total operating cost         237,241    71.58   148.


*************************************************************************************
*           I m p e r i a l   E q u i v a l e n t   S u m m a r y
*
*      A.     Annual distance travelled --        99,424  mi.
*             Gross vehicle weight      --        87,082 lbs.
*             Average payload           --        55,082 lbs.
*             Estimated annual quantity --        13,771 tons
*
*      B.     Total Operating Cost per mile (cents/mile)
*
*      P a v e d   r o a d s                  G r a v e l   r o a d s
*
*             207.8     Total Operating Cost    238.5
*************************************************************************************
```

Configuration -- 5 axle semi-trailer unit British Columbia

Commodity -- Bulk Annual distance -- 240000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 24985 kg. | 24985 kg. |
| | Estimated Annual Quantity | 18739 tonnes | 18739 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 7518 | $ 7518 |
| | Distance wage | $ 55008 | $ 0 |
| | Hourly wage | $ 0 | $ 67806 |
| | Wage burden | $ 14381 | $ 17324 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 76,907 | 18.05 | 32.0 | Driver | 92,648 | 18.64 | 38.6 |
| 45,358 | 10.65 | 18.9 | Fuel | 45,358 | 9.12 | 18.9 |
| 31,049 | 7.29 | 12.9 | Repairs | 37,258 | 7.49 | 15.5 |
| 571 | 0.13 | 0.2 | Cleaning | 571 | 0.11 | 0.2 |
| 3,114 | 0.73 | 1.3 | Transport | 3,114 | 0.63 | 1.3 |
| 6,432 | 1.51 | 2.7 | Tires | 10,935 | 2.20 | 4.6 |
| 163,431 | 38.36 | 68.0 | Total tractor variable | 189,884 | 38.19 | 79.1 |
| | | | Tractor fixed costs | | | |
| 15,531 | 3.64 | 6.5 | Depreciation | 15,531 | 3.12 | 6.5 |
| 1,436 | 0.34 | 0.6 | Licences | 1,436 | 0.29 | 0.6 |
| 16,967 | 3.98 | 7.1 | Total tractor fixed | 16,967 | 3.41 | 7.1 |
| 180,398 | 42.34 | 75.1 | Tractor total | 206,851 | 41.60 | 86.2 |
| | | | Trailer variable costs | | | |
| 14,553 | 3.42 | 6.1 | Repairs | 17,463 | 3.51 | 7.3 |
| 2,666 | 0.63 | 1.1 | Cleaning | 2,666 | 0.54 | 1.1 |
| 1,969 | 0.46 | 0.8 | Transport | 1,969 | 0.40 | 0.8 |
| 6,231 | 1.46 | 2.6 | Tires | 10,281 | 2.07 | 4.3 |
| 25,419 | 5.97 | 10.6 | Total trailer variable | 32,379 | 6.52 | 13.5 |
| | | | Trailer fixed costs | | | |
| 6,337 | 1.49 | 2.6 | Depreciation | 6,337 | 1.27 | 2.6 |
| 12 | | | Licences | 12 | | |
| 6,349 | 1.49 | 2.6 | Total trailer fixed | 6,349 | 1.27 | 2.6 |
| 31,768 | 7.46 | 13.2 | Trailer total | 38,728 | 7.79 | 16.1 |
| 212,166 | 49.80 | 88.3 | Total vehicle costs | 245,579 | 49.39 | 102.3 |
| 8,719 | 2.05 | 3.6 | Insurance costs | 10,092 | 2.03 | 4.2 |
| 40,689 | 9.55 | 17.0 | Admin. and interest | 47,097 | 9.47 | 19.6 |
| 29,064 | 6.82 | 12.1 | Pickup and delivery Profit | 33,641 | 6.77 | 14.0 |
| 290,638 | 68.22 | 121.0 | Total operating cost | 336,409 | 67.66 | 140.1 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 87,082 lbs.
Average payload -- 55,082 lbs.
Estimated annual quantity -- 20,656 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 194.7 | Total Operating Cost | 225.5 |

Configuration -- 5 axle semi-trailer unit Alberta

Commodity -- Bulk Annual distance -- 80000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 39000 kg. | 39000 kg. |
| | Average Payload | 24480 kg. | 24480 kg. |
| | Estimated Annual Quantity | 6120 tonnes | 6120 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 2092 | $ 2092 |
| | Distance wage | $ 14592 | $ 0 |
| | Hourly wage | $ 0 | $ 19255 |
| | Wage burden | $ 4004 | $ 5123 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 20,688 | 14.57 | 25.9 | Driver | 26,470 | 15.97 | 33.1 |
| 11,404 | 8.03 | 14.3 | Fuel | 11,404 | 6.88 | 14.3 |
| 9,296 | 6.55 | 11.6 | Repairs | 11,155 | 6.73 | 13.9 |
| 656 | 0.46 | 0.8 | Cleaning | 656 | 0.40 | 0.8 |
| 2,883 | 2.03 | 3.6 | Transport | 2,883 | 1.74 | 3.6 |
| 1,986 | 1.40 | 2.5 | Tires | 3,377 | 2.04 | 4.2 |
| 46,913 | 33.04 | 58.7 | Total tractor variable | 55,945 | 33.76 | 69.9 |
| | | | Tractor fixed costs | | | |
| 14,502 | 10.21 | 18.1 | Depreciation | 14,502 | 8.75 | 18.1 |
| 1,273 | 0.90 | 1.6 | Licences | 1,273 | 0.77 | 1.6 |
| 15,775 | 11.11 | 19.7 | Total tractor fixed | 15,775 | 9.52 | 19.7 |
| 62,688 | 44.15 | 78.4 | Tractor total | 71,720 | 43.28 | 89.6 |
| | | | Trailer variable costs | | | |
| 3,955 | 2.78 | 4.9 | Repairs | 4,746 | 2.86 | 5.9 |
| 1,383 | 0.97 | 1.7 | Cleaning | 1,383 | 0.83 | 1.7 |
| 1,889 | 1.33 | 2.4 | Transport | 1,889 | 1.14 | 2.4 |
| 1,986 | 1.40 | 2.5 | Tires | 3,278 | 1.98 | 4.1 |
| 9,213 | 6.48 | 11.5 | Total trailer variable | 11,296 | 6.81 | 14.1 |
| | | | Trailer fixed costs | | | |
| 5,922 | 4.17 | 7.4 | Depreciation | 5,922 | 3.57 | 7.4 |
| 10 | 0.01 | | Licences | 10 | 0.01 | |
| 5,932 | 4.18 | 7.4 | Total trailer fixed | 5,932 | 3.58 | 7.4 |
| 15,145 | 10.66 | 18.9 | Trailer total | 17,228 | 10.39 | 21.5 |
| 77,833 | 54.81 | 97.3 | Total vehicle costs | 88,948 | 53.67 | 111.1 |
| 3,199 | 2.25 | 4.0 | Insurance costs | 3,655 | 2.21 | 4.6 |
| 14,927 | 10.51 | 18.7 | Admin. and interest | 17,059 | 10.29 | 21.3 |
| | | | Pickup and delivery | | | |
| 10,662 | 7.51 | 13.3 | Profit | 12,185 | 7.35 | 15.2 |
| 106,621 | 75.08 | 133.3 | Total operating cost | 121,847 | 73.52 | 152.2 |

```
****************************************************************************
*          Imperial Equivalent Summary                                      *
*                                                                           *
*          A.   Annual distance travelled --      49,712  mi.               *
*               Gross vehicle weight      --      85,979 lbs.               *
*               Average payload           --      53,969 lbs.               *
*               Estimated annual quantity --       6,746 tons               *
*                                                                           *
*          B.   Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*          Paved roads                        Gravel roads                  *
*                                                                           *
*                 214.5     Total Operating Cost    244.9                   *
****************************************************************************
```

Configuration -- 5 axle semi-trailer unit | Alberta

Commodity -- Bulk | Annual distance -- 160000 km.

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 39000 kg. | 39000 kg. |
| | Average Payload | 24480 kg. | 24480 kg. |
| | Estimated Annual Quantity | 12240 tonnes | 12240 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4183 | $ 4183 |
| | Distance wage | $ 29184 | $ 0 |
| | Hourly wage | $ 0 | $ 38509 |
| | Wage burden | $ 8008 | $ 10246 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 41.375 | 14.57 | 25.9 | Driver | 52.938 | 15.97 | 33.1 |
| 22,808 | 8.03 | 14.3 | Fuel | 22.808 | 6.88 | 14.3 |
| 18.592 | 6.55 | 11.6 | Repairs | 22.311 | 6.73 | 13.9 |
| 1,312 | 0.46 | 0.8 | Cleaning | 1,312 | 0.40 | 0.8 |
| 2,883 | 1.01 | 1.8 | Transport | 2.883 | 0.87 | 1.8 |
| 3,973 | 1.40 | 2.5 | Tires | 6.754 | 2.04 | 4.2 |
| 90.943 | 32.02 | 56.9 | Total tractor variable | 109.006 | 32.89 | 68.1 |
| | | | Tractor fixed costs | | | |
| 14,502 | 5.11 | 9.1 | Depreciation | 14.502 | 4.38 | 9.1 |
| 1,273 | 0.45 | 0.8 | Licences | 1,273 | 0.38 | 0.8 |
| 15,775 | 5.56 | 9.9 | Total tractor fixed | 15,775 | 4.76 | 9.9 |
| 106,718 | 37.58 | 66.8 | Tractor total | 124,781 | 37.65 | 78.0 |
| | | | Trailer variable costs | | | |
| 7,910 | 2.78 | 4.9 | Repairs | 9.492 | 2.86 | 5.9 |
| 2,767 | 0.97 | 1.7 | Cleaning | 2.767 | 0.83 | 1.7 |
| 1,889 | 0.66 | 1.2 | Transport | 1,889 | 0.57 | 1.2 |
| 3,973 | 1.40 | 2.5 | Tires | 6.555 | 1.98 | 4.1 |
| 16,539 | 5.81 | 10.3 | Total trailer variable | 20,703 | 6.24 | 12.9 |
| | | | Trailer fixed costs | | | |
| 5,922 | 2.08 | 3.7 | Depreciation | 5,922 | 1.79 | 3.7 |
| 10 | | | Licences | 10 | | |
| 5,932 | 2.08 | 3.7 | Total trailer fixed | 5,932 | 1.79 | 3.7 |
| 22,471 | 7.89 | 14.0 | Trailer total | 26.635 | 8.03 | 16.6 |
| 129,189 | 45.47 | 80.8 | Total vehicle costs | 151,416 | 45.68 | 94.6 |
| 5,309 | 1.87 | 3.3 | Insurance costs | 6,223 | 1.88 | 3.9 |
| 24,776 | 8.72 | 15.5 | Admin. and interest | 29,039 | 8.76 | 18.1 |
| | | | Pickup and delivery | | | |
| 17,697 | 6.23 | 11.1 | Profit | 20,742 | 6.26 | 13.0 |
| 176,971 | 62.29 | 110.7 | Total operating cost | 207,420 | 62.58 | 129.6 |

### Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 85,979 lbs.
Average payload -- 53,969 lbs.
Estimated annual quantity -- 13,492 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 178.1 | Total Operating Cost | 208.6 |

```
Configuration -- 5 axle semi-trailer unit                    Albert

Commodity -- Bulk                                  Annual distance -- 240000 km

A.    Vehicle Utilization                             Paved Road          Gravel Roa
      Gross Vehicle Weight                            39000 kg.            39000 kg
      Average Payload                                 24480 kg.            24480 kg
      Estimated Annual Quantity                     18360 tonnes         18360 tonne
      Trip Running Time                                 5.7 hrs.             6.6 hrs
      Annual Running Hours                             4261 hrs.            4971 hrs

B.    Driver Costs
      Load - unload time cost                           $ 6275               $ 627
      Distance wage                                    $ 43776               $
      Hourly wage                                          $ 0              $ 5776
      Wage burden                                      $ 12012              $ 1536

C.    Total Operating Costs
   P a v e d   R o a d s                             G r a v e l   R o a d

             Cost                                                    Cost
              per      Cost                                           per     Cos
   Total   Running      per                              Total    Running      pe
    Cost      Hour      km.                               Cost       Hour      km
      $          $                                           $          $
                              Tractor variable costs
  62,063     14.57     25.9     Driver                   79,408      15.97     33.
  34,212      8.03     14.3     Fuel                     34,212       6.88     14.
  27,888      6.55     11.6     Repairs                  33,466       6.73     13.
   1,969      0.46      0.8     Cleaning                  1,969       0.40      0.
   2,883      0.68      1.2     Transport                 2,883       0.58      1.
   5,959      1.40      2.5     Tires                    10,131       2.04      4.
 134,974     31.69     56.3   Total tractor variable    162,069      32.60     67.

                              Tractor fixed costs
  14,502      3.40      6.0     Depreciation             14,502       2.92      6.
   1,273      0.30      0.5     Licences                  1,273       0.26      0.
  15,775      3.70      6.5   Total tractor fixed        15,775       3.18      6.

 150,749     35.39     62.8   Tractor total             177,844      35.78     74.

                              Trailer variable costs
  11,865      2.78      4.9     Repairs                  14,238       2.86      5.
   4,150      0.97      1.7     Cleaning                  4,150       0.83      1.
   1,889      0.44      0.8     Transport                 1,889       0.38      0.
   5,959      1.40      2.5     Tires                     9,833       1.98      4.
  23,863      5.59      9.9   Total trailer variable     30,110       6.05     12.

                              Trailer fixed costs
   5,922      1.39      2.5     Depreciation              5,922       1.19      2.
      10                        Licences                     10
   5,932      1.39      2.5   Total trailer fixed         5,932       1.19      2.

  29,795      6.98     12.4   Trailer total              36,042       7.24     15.

 180,544     42.37     75.2   Total vehicle costs       213,886      43.02     89.

   7,420      1.74      3.1   Insurance costs             8,790       1.77      3.
  34,625      8.13     14.4   Admin. and interest        41,019       8.25     17.
                              Pickup and delivery
  24,732      5.80     10.3   Profit                     29,299       5.89     12.
 247,321     58.04    103.0   Total operating cost      292,994      58.93    122.


***********************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y
*
*          A.    Annual distance travelled --      149,136  mi.
*                Gross vehicle weight      --       85,979 lbs.
*                Average payload           --       53,969 lbs.
*                Estimated annual quantity --       20,238 tons
*
*          B.    Total Operating Cost per mile (cents/mile)
*
*          P a v e d   r o a d s              G r a v e l   r o a d s
*
*                   165.8     Total Operating Cost    196.3
***********************************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                    Saskatchewan

Commodity -- Bulk                                 Annual distance -- 80000 km.

A.   Vehicle Utilization                          Paved Road        Gravel Road
     Gross Vehicle Weight                         37500 kg.         37500 kg.
     Average Payload                              22985 kg.         22985 kg.
     Estimated Annual Quantity                    5746 tonnes       5746 tonnes
     Trip Running Time                            5.7 hrs.          6.6 hrs.
     Annual Running Hours                         1420 hrs.         1657 hrs.

B.   Driver Costs
     Load - unload time cost                      $ 1651            $ 1651
     Distance wage                                $ 11736           $ 0
     Hourly wage                                  $ 0               $ 16189
     Wage burden                                  $ 2677            $ 3568

C.   Total Operating Costs
   Paved Roads                                            Gravel Roads

            Cost                                                  Cost
             per    Cost                                           per     Cost
  Total  Running     per                               Total   Running      per
   Cost     Hour     km.                                Cost      Hour      km.
      $        $                                           $         $
                         Tractor variable costs
 16.064    11.31    20.1    Driver                     21.408    12.92     26.8
 11.404     8.03    14.3    Fuel                       11.404     6.88     14.3
  7.357     5.18     9.2    Repairs                     8.829     5.33     11.0
    478     0.34     0.6    Cleaning                      478     0.29      0.6
  2.585     1.82     3.2    Transport                   2,585     1.56      3.2
  1,900     1.34     2.4    Tires                       3.230     1.95      4.0
 39,788    28.02    49.8 Total tractor variable        47,934    28.93     59.9

                         Tractor fixed costs
 15.183    10.69    19.0    Depreciation               15.183     9.16     19.0
  2,163     1.52     2.7    Licences                    2.163     1.31      2.7
 17,346    12.21    21.7 Total tractor fixed           17.346    10.47     21.7

 57,134    40.23    71.5 Tractor total                 65,280    39.40     81.6

                         Trailer variable costs
  4,176     2.94     5.2    Repairs                     5,011     3.02      6.3
    752     0.53     0.9    Cleaning                      752     0.45      0.9
  1,491     1.05     1.9    Transport                   1,491     0.90      1.9
  1,619     1.14     2.0    Tires                       2,671     1.61      3.3
  8,038     5.66    10.0 Total trailer variable         9,925     5.98     12.4

                         Trailer fixed costs
  6,218     4.38     7.8    Depreciation                6,218     3.75      7.8
     22     0.02            Licences                       22     0.01
  6,240     4.40     7.8 Total trailer fixed            6,240     3.76      7.8

 14,278    10.06    17.8 Trailer total                 16,165     9.74     20.2

 71,412    50.29    89.3 Total vehicle costs           81,445    49.14    101.8

  2,935     2.07     3.7 Insurance costs                3,347     2.02      4.2
 13,696     9.64    17.1 Admin. and interest           15,620     9.43     19.5
                         Pickup and delivery
  9,783     6.89    12.2 Profit                        11,157     6.73     13.9
 97,826    68.89   122.3 Total operating cost         111,569    67.32    139.4


***********************************************************************
*        Imperial Equivalent Summary                                  *
*                                                                     *
*      A.   Annual distance travelled --      49,712  mi.             *
*           Gross vehicle weight      --      82,673 lbs.             *
*           Average payload           --      50,673 lbs.             *
*           Estimated annual quantity --       6,334 tons             *
*                                                                     *
*      B.   Total Operating Cost per mile (cents/mile)                *
*                                                                     *
*      Paved roads                       Gravel roads                 *
*                                                                     *
*                196.8    Total Operating Cost    224.3               *
***********************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                         Saskatchewan

Commodity -- Bulk                                  Annual distance -- 160000 km.

A.     Vehicle Utilization                         Paved Road      Gravel Road
       Gross Vehicle Weight                         37500 kg.        37500 kg.
       Average Payload                              22985 kg.        22985 kg.
       Estimated Annual Quantity                11493 tonnes     11493 tonnes
       Trip Running Time                             5.7 hrs.         6.6 hrs.
       Annual Running Hours                         2841 hrs.        3314 hrs.

B.     Driver Costs
       Load - unload time cost                        $ 3302           $ 3302
       Distance wage                                 $ 23472              $ 0
       Hourly wage                                       $ 0          $ 32378
       Wage burden                                    $ 5355           $ 7136

C.     Total Operating Costs
    Paved Roads                                          Gravel Roads

              Cost                                                 Cost
               per      Cost                                        per     Cost
   Total   Running       per                                Total  Running    per
    Cost      Hour       km.                                 Cost     Hour    km.
       $         $                                              $        $
                              Tractor variable costs
  32.129     11.31      20.1    Driver                     42.816    12.92   26.8
  22,808      8.03      14.3    Fuel                       22,808     6.88   14.3
  14.715      5.18       9.2    Repairs                    17.658     5.33   11.0
     957      0.34       0.6    Cleaning                      957     0.29    0.6
   2.585      0.91       1.6    Transport                   2,585     0.78    1.6
   3.801      1.34       2.4    Tires                       6.461     1.95    4.0
  76.995     27.11      48.2  Total tractor variable       93,285    28.15   58.3

                              Tractor fixed costs
  15.183      5.34       9.5    Depreciation               15,183     4.58    9.5
   2.163      0.76       1.4    Licences                    2,163     0.65    1.4
  17.346      6.10      10.9  Total tractor fixed          17,346     5.23   10.9

  94,341     33.21      59.1  Tractor total               110,631    33.38   69.2

                              Trailer variable costs
   8.352      2.94       5.2    Repairs                    10.022     3.02    6.3
   1.504      0.53       0.9    Cleaning                    1,504     0.45    0.9
   1.491      0.52       0.9    Transport                   1,491     0.45    0.9
   3.237      1.14       2.0    Tires                       5,342     1.61    3.3
  14,584      5.13       9.0  Total trailer variable       18,359     5.53   11.4

                              Trailer fixed costs
   6,218      2.19       3.9    Depreciation                6.218     1.88    3.9
      22      0.01              Licences                       22     0.01
   6,240      2.20       3.9  Total trailer fixed           6.240     1.89    3.9

  20.824      7.33      12.9  Trailer total                24,599     7.42   15.3

 115,165     40.54      72.0  Total vehicle costs         135,230    40.80   84.5

   4.733      1.67       3.0  Insurance costs               5,557     1.68    3.5
  22.086      7.78      13.8  Admin. and interest          25,934     7.83   16.2
                              Pickup and delivery
  15,776      5.55       9.9  Profit                       18.525     5.59   11.6
 157,760     55.54      98.7  Total operating cost        185,246    55.90  115.8


*************************************************************************
*             I m p e r i a l   E q u i v a l e n t   S u m m a r y     *
*                                                                       *
*             A.    Annual distance travelled --      99,424  mi.       *
*                   Gross vehicle weight      --      82,673  lbs.      *
*                   Average payload           --      50,673  lbs.      *
*                   Estimated annual quantity --      12.669  tons      *
*                                                                       *
*             B.    Total Operating Cost per mile (cents/mile)          *
*                                                                       *
*             P a v e d   r o a d s          G r a v e l   r o a d s    *
*                                                                       *
*                     158.8     Total Operating Cost    186.4           *
*************************************************************************
```

Configuration -- 5 axle semi-trailer unit

Saskatchewan

Commodity -- Bulk

Annual distance -- 240000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 37500 kg. | 37500 kg. |
| Average Payload | 22985 kg. | 22985 kg. |
| Estimated Annual Quantity | 17239 tonnes | 17239 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 4954 | $ 4954 |
| Distance wage | $ 35208 | $ 0 |
| Hourly wage | $ 0 | $ 48568 |
| Wage burden | $ 8032 | $ 10704 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 48,194 | 11.31 | 20.1 | Driver | 64,226 | 12.92 | 26.8 |
| 34,212 | 8.03 | 14.3 | Fuel | 34,212 | 6.88 | 14.3 |
| 22,072 | 5.18 | 9.2 | Repairs | 26,487 | 5.33 | 11.0 |
| 1,435 | 0.34 | 0.6 | Cleaning | 1,435 | 0.29 | 0.6 |
| 2,585 | 0.61 | 1.1 | Transport | 2,585 | 0.52 | 1.1 |
| 5,701 | 1.34 | 2.4 | Tires | 9,691 | 1.95 | 4.0 |
| 114,199 | 26.81 | 47.7 | Total tractor variable | 138,636 | 27.89 | 57.8 |
| | | | Tractor fixed costs | | | |
| 15,183 | 3.56 | 6.3 | Depreciation | 15,183 | 3.05 | 6.3 |
| 2,163 | 0.51 | 0.9 | Licences | 2,163 | 0.44 | 0.9 |
| 17,346 | 4.07 | 7.2 | Total tractor fixed | 17,346 | 3.49 | 7.2 |
| 131,545 | 30.88 | 54.9 | Tractor total | 155,982 | 31.38 | 65.0 |
| | | | Trailer variable costs | | | |
| 12,527 | 2.94 | 5.2 | Repairs | 15,033 | 3.02 | 6.3 |
| 2,256 | 0.53 | 0.9 | Cleaning | 2,256 | 0.45 | 0.9 |
| 1,491 | 0.35 | 0.6 | Transport | 1,491 | 0.30 | 0.6 |
| 4,856 | 1.14 | 2.0 | Tires | 8,013 | 1.61 | 3.3 |
| 21,130 | 4.96 | 8.7 | Total trailer variable | 26,793 | 5.38 | 11.1 |
| | | | Trailer fixed costs | | | |
| 6,218 | 1.46 | 2.6 | Depreciation | 6,218 | 1.25 | 2.6 |
| 22 | 0.01 | | Licences | 22 | | |
| 6,240 | 1.47 | 2.6 | Total trailer fixed | 6,240 | 1.25 | 2.6 |
| 27,370 | 6.43 | 11.3 | Trailer total | 33,033 | 6.63 | 13.7 |
| 158,915 | 37.31 | 66.2 | Total vehicle costs | 189,015 | 38.01 | 78.7 |
| 6,531 | 1.53 | 2.7 | Insurance costs | 7,768 | 1.56 | 3.2 |
| 30,477 | 7.15 | 12.7 | Admin. and interest | 36,249 | 7.29 | 15.1 |
| | | | Pickup and delivery | | | |
| 21,769 | 5.11 | 9.1 | Profit | 25,892 | 5.21 | 10.8 |
| 217,692 | 51.10 | 90.7 | Total operating cost | 258,924 | 52.07 | 107.8 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 82,673 lbs.
Average payload -- 50,673 lbs.
Estimated annual quantity -- 19,003 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 146.0 | Total Operating Cost | 173.5 |

```
Configuration -- 5 axle semi-trailer unit                          Manitoba

Commodity -- Bulk                               Annual distance --  80000 km.

A.    Vehicle Utilization                        Paved Road          Gravel Road
      Gross Vehicle Weight                       37500 kg.            37500 kg.
      Average Payload                            22680 kg.            22680 kg.
      Estimated Annual Quantity                5670 tonnes          5670 tonnes
      Trip Running Time                          5.7 hrs.              6.6 hrs.
      Annual Running Hours                      1420 hrs.             1657 hrs.

B.    Driver Costs
      Load - unload time cost                    $ 1544                $ 1544
      Distance wage                             $ 12560                   $ 0
      Hourly wage                                   $ 0               $ 15344
      Wage burden                                $ 2962                $ 3547

C.    Total Operating Costs
   P a v e d   R o a d s                            G r a v e l   R o a d s

              Cost                                                Cost
               per     Cost                                        per     Cost
  Total    Running      per                               Total  Running    per
   Cost       Hour      km.                                Cost     Hour    km.
     $          $                                            $        $
                             Tractor variable costs
 17.066      12.02     21.3    Driver                    20,435    12.33   25.5
 14,811      10.43     18.5    Fuel                      14,811     8.94   18.5
  7.556       5.32      9.4    Repairs                    9.067     5.47   11.3
    919       0.65      1.1    Cleaning                     919     0.55    1.1
  2,486       1.75      3.1    Transport                  2,486     1.50    3.1
  2,007       1.41      2.5    Tires                      3.412     2.06    4.3
 44,845      31.58     55.9  Total tractor variable      51,130    30.85   63.8

                             Tractor fixed costs
 15,294      10.77     19.1    Depreciation              15,294     9.23   19.1
  1,983       1.40      2.5    Licences                   1,983     1.20    2.5
 17,277      12.17     21.6  Total tractor fixed         17,277    10.43   21.6

 62,122      43.75     77.5  Tractor total               68,407    41.28   85.4

                             Trailer variable costs
  3,897       2.74      4.9    Repairs                    4.677     2.82    5.8
  1,351       0.95      1.7    Cleaning                   1,351     0.82    1.7
    994       0.70      1.2    Transport                    994     0.60    1.2
  1,619       1.14      2.0    Tires                      2,671     1.61    3.3
  7,861       5.53      9.8  Total trailer variable       9,693     5.85   12.0

                             Trailer fixed costs
  6,277       4.42      7.8    Depreciation               6,277     3.79    7.8
     10       0.01             Licences                      10     0.01
  6,287       4.43      7.8  Total trailer fixed          6,287     3.80    7.8

 14,148       9.96     17.6  Trailer total               15,980     9.65   19.8

 76,270      53.71     95.1  Total vehicle costs         84,387    50.93  105.2

  3,134       2.21      3.9  Insurance costs              3,468     2.09    4.3
 14,627      10.30     18.3  Admin. and interest         16,184     9.77   20.2
                             Pickup and delivery
 10,448       7.36     13.1  Profit                      11,560     6.98   14.5
104,479      73.58    130.4  Total operating cost       115,599    69.77  144.2


***********************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                     *
*       A.    Annual distance travelled --      49,712  mi.           *
*             Gross vehicle weight      --      82,673 lbs.           *
*             Average payload           --      50,000 lbs.           *
*             Estimated annual quantity --       6,250 tons           *
*                                                                     *
*       B.    Total Operating Cost per mile (cents/mile)              *
*                                                                     *
*       P a v e d   r o a d s            G r a v e l   r o a d s      *
*                                                                     *
*               209.9    Total Operating Cost   232.1                 *
***********************************************************************
```

Configuration -- 5 axle semi-trailer unit

Manitoba

Commodity -- Bulk

Annual distance -- 160000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 37500 kg. | 37500 kg. |
| Average Payload | 22680 kg. | 22680 kg. |
| Estimated Annual Quantity | 11340 tonnes | 11340 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 2841 hrs. | 3314 hrs. |

| B. Driver Costs | Paved Road | Gravel Road |
|---|---|---|
| Load - unload time cost | $ 3088 | $ 3088 |
| Distance wage | $ 25120 | $ 0 |
| Hourly wage | $ 0 | $ 30688 |
| Wage burden | $ 5924 | $ 7093 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 34,132 | 12.02 | 21.3 | Driver | 40,869 | 12.33 | 25.5 |
| 29,622 | 10.43 | 18.5 | Fuel | 29,622 | 8.94 | 18.5 |
| 15,112 | 5.32 | 9.4 | Repairs | 18,135 | 5.47 | 11.3 |
| 1,837 | 0.65 | 1.1 | Cleaning | 1,837 | 0.55 | 1.1 |
| 2,486 | 0.88 | 1.6 | Transport | 2,486 | 0.75 | 1.6 |
| 4,014 | 1.41 | 2.5 | Tires | 6,825 | 2.06 | 4.3 |
| 87,203 | 30.71 | 54.4 | Total tractor variable | 99,774 | 30.10 | 62.3 |
| | | | Tractor fixed costs | | | |
| 15,294 | 5.38 | 9.6 | Depreciation | 15,294 | 4.61 | 9.6 |
| 1,983 | 0.70 | 1.2 | Licences | 1,983 | 0.60 | 1.2 |
| 17,277 | 6.08 | 10.8 | Total tractor fixed | 17,277 | 5.21 | 10.8 |
| 104,480 | 36.79 | 65.2 | Tractor total | 117,051 | 35.31 | 73.1 |
| | | | Trailer variable costs | | | |
| 7,795 | 2.74 | 4.9 | Repairs | 9,354 | 2.82 | 5.8 |
| 2,701 | 0.95 | 1.7 | Cleaning | 2,701 | 0.82 | 1.7 |
| 994 | 0.35 | 0.6 | Transport | 994 | 0.30 | 0.6 |
| 3,237 | 1.14 | 2.0 | Tires | 5,342 | 1.61 | 3.3 |
| 14,727 | 5.18 | 9.2 | Total trailer variable | 18,391 | 5.55 | 11.4 |
| | | | Trailer fixed costs | | | |
| 6,277 | 2.21 | 3.9 | Depreciation | 6,277 | 1.89 | 3.9 |
| 10 | | | Licences | 10 | | |
| 6,287 | 2.21 | 3.9 | Total trailer fixed | 6,287 | 1.89 | 3.9 |
| 21,014 | 7.39 | 13.1 | Trailer total | 24,678 | 7.44 | 15.3 |
| 125,494 | 44.18 | 78.3 | Total vehicle costs | 141,729 | 42.75 | 88.4 |
| 5,157 | 1.82 | 3.2 | Insurance costs | 5,824 | 1.76 | 3.6 |
| 24,068 | 8.47 | 15.0 | Admin. and interest | 27,181 | 8.20 | 17.0 |
| | | | Pickup and delivery | | | |
| 17,191 | 6.05 | 10.7 | Profit | 19,415 | 5.86 | 12.1 |
| 171,910 | 60.52 | 107.2 | Total operating cost | 194,149 | 58.57 | 121.1 |

## Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 99,424 mi. |
| Gross vehicle weight | -- | 82,673 lbs. |
| Average payload | -- | 50,000 lbs. |
| Estimated annual quantity | -- | 12,500 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 172.5 | Total Operating Cost | 194.9 |

Configuration -- 5 axle semi-trailer unit Manitoba

Commodity -- Bulk Annual distance -- 240000 km.

| A. | Paved Road | Gravel Roac |
|---|---|---|
| Vehicle Utilization | | |
| Gross Vehicle Weight | 37500 kg. | 37500 kg. |
| Average Payload | 22680 kg. | 22680 kg. |
| Estimated Annual Quantity | 17010 tonnes | 17010 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. | | |
|---|---|---|
| Driver Costs | | |
| Load - unload time cost | $ 4633 | $ 4633 |
| Distance wage | $ 37680 | $ 0 |
| Hourly wage | $ 0 | $ 46032 |
| Wage burden | $ 8886 | $ 10640 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 51,199 | 12.02 | 21.3 | Driver | 61,305 | 12.33 | 25.5 |
| 44,433 | 10.43 | 18.5 | Fuel | 44,433 | 8.94 | 18.5 |
| 22,669 | 5.32 | 9.4 | Repairs | 27,202 | 5.47 | 11.3 |
| 2,756 | 0.65 | 1.1 | Cleaning | 2.756 | 0.55 | 1.1 |
| 2,486 | 0.58 | 1.0 | Transport | 2.486 | 0.50 | 1.0 |
| 6,022 | 1.41 | 2.5 | Tires | 10.237 | 2.06 | 4.3 |
| 129.565 | 30.41 | 53.8 | Total tractor variable | 148.419 | 29.85 | 61.7 |
| | | | Tractor fixed costs | | | |
| 15,294 | 3.59 | 6.4 | Depreciation | 15.294 | 3.08 | 6.4 |
| 1,983 | 0.47 | 0.8 | Licences | 1.983 | 0.40 | 0.8 |
| 17.277 | 4.06 | 7.2 | Total tractor fixed | 17.277 | 3.48 | 7.2 |
| 146,842 | 34.47 | 61.0 | Tractor total | 165.696 | 33.33 | 68.9 |
| | | | Trailer variable costs | | | |
| 11,692 | 2.74 | 4.9 | Repairs | 14.031 | 2.82 | 5.8 |
| 4,052 | 0.95 | 1.7 | Cleaning | 4.052 | 0.82 | 1.7 |
| 994 | 0.23 | 0.4 | Transport | 994 | 0.20 | 0.4 |
| 4,856 | 1.14 | 2.0 | Tires | 8.013 | 1.61 | 3.3 |
| 21,594 | 5.06 | 9.0 | Total trailer variable | 27,090 | 5.45 | 11.2 |
| | | | Trailer fixed costs | | | |
| 6,277 | 1.47 | 2.6 | Depreciation | 6,277 | 1.26 | 2.6 |
| 10 | | | Licences | 10 | | |
| 6,287 | 1.47 | 2.6 | Total trailer fixed | 6,287 | 1.26 | 2.6 |
| 27,881 | 6.53 | 11.6 | Trailer total | 33,377 | 6.71 | 13.8 |
| 174,723 | 41.00 | 72.6 | Total vehicle costs | 199,073 | 40.04 | 82.7 |
| 7,180 | 1.69 | 3.0 | Insurance costs | 8.181 | 1.65 | 3.4 |
| 33,509 | 7.86 | 14.0 | Admin. and interest | 38,178 | 7.68 | 15.9 |
| | | | Pickup and delivery | | | |
| 23,935 | 5.62 | 10.0 | Profit | 27,270 | 5.49 | 11.4 |
| 239,347 | 56.17 | 99.6 | Total operating cost | 272,702 | 54.86 | 113.4 |

## Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 149,136 mi. |
| Gross vehicle weight | -- | 82,673 lbs. |
| Average payload | -- | 50,000 lbs. |
| Estimated annual quantity | -- | 18,750 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 160.3 | Total Operating Cost | 182.5 |

```
Configuration -- 5 axle semi-trailer unit
                                                                       Ontario
Commodity -- Bulk
                                                Annual distance --  80000 km.
A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                          47200 kg.          47200 kg.
      Average Payload                               22680 kg.          22680 kg.
      Estimated Annual Quantity                   5670 tonnes        5670 tonnes
      Trip Running Time                              5.7 hrs.           6.6 hrs.
      Annual Running Hours                          1420 hrs.          1657 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 2196             $ 2196
      Distance wage                                 $ 15120                $ 0
      Hourly wage                                       $ 0            $ 21823
      Wage burden                                    $ 4156             $ 5765

C.    Total Operating Costs
   P a v e d   R o a d s
                                                      G r a v e l   R o a d s

                Cost                                             Cost
                 per     Cost                                     per     Cost
  Total      Running      per                            Total  Running    per
   Cost         Hour      km.                             Cost     Hour    km.
      $            $                                         $        $
                              Tractor variable costs
 21,472        15.12     26.8   Driver                  29,784    17.97   37.2
 15,225        10.72     19.0   Fuel                    15,225     9.19   19.0
  8,849         6.23     11.1   Repairs                 10,618     6.41   13.3
    273         0.19      0.3   Cleaning                   273     0.16    0.3
  1,790         1.26      2.2   Transport                1,790     1.08    2.2
  2,137         1.50      2.7   Tires                    3,632     2.19    4.5
 49,746        35.02     62.1 Total tractor variable    61,322    37.00   76.5

                              Tractor fixed costs
 14,414        10.15     18.0   Depreciation            14,414     8.70   18.0
  1,962         1.38      2.5   Licences                 1,962     1.18    2.5
 16,376        11.53     20.5 Total tractor fixed       16,376     9.88   20.5

 66,122        46.55     82.6 Tractor total             77,698    46.88   97.0

                              Trailer variable costs
  5,667         3.99      7.1   Repairs                  6,801     4.10    8.5
  1,509         1.06      1.9   Cleaning                 1,509     0.91    1.9
  1,690         1.19      2.1   Transport                1,690     1.02    2.1
  2,137         1.50      2.7   Tires                    3,526     2.13    4.4
 11,003         7.74     13.8 Total trailer variable    13,526     8.16   16.9

                              Trailer fixed costs
  5,922         4.17      7.4   Depreciation             5,922     3.57    7.4
                                Licences
  5,922         4.17      7.4 Total trailer fixed        5,922     3.57    7.4

 16,925        11.91     21.2 Trailer total             19,448    11.73   24.3

 83,047        58.46    103.8 Total vehicle costs       97,146    58.61  121.3

  3,413         2.40      4.3 Insurance costs            3,992     2.41    5.0
 15,927        11.21     19.9 Admin. and interest       18,631    11.24   23.3
                              Pickup and delivery
 11,376         8.01     14.2 Profit                    13,308     8.03   16.6
113,763        80.08    142.2 Total operating cost     133,077    80.29  166.2


*****************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y   *
*                                                               *
*       A.    Annual distance travelled --     49,712  mi.      *
*             Gross vehicle weight      --    104,057 lbs.      *
*             Average payload           --     50,000 lbs.      *
*             Estimated annual quantity --      6,250 tons      *
*                                                               *
*       B.    Total Operating Cost per mile (cents/mile)        *
*                                                               *
*       P a v e d   r o a d s           G r a v e l   r o a d s *
*                                                               *
*             228.8     Total Operating Cost    267.5           *
*****************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                         Ontario
Commodity -- Bulk                                Annual distance -- 160000 km.

A.    Vehicle Utilization                          Paved Road       Gravel Road
      Gross Vehicle Weight                          47200 kg.         47200 kg.
      Average Payload                               22680 kg.         22680 kg.
      Estimated Annual Quantity                 11340 tonnes      11340 tonnes
      Trip Running Time                              5.7 hrs.          6.6 hrs.
      Annual Running Hours                          2841 hrs.         3314 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 4393            $ 4393
      Distance wage                                  $ 30240           $ 0
      Hourly wage                                    $ 0               $ 43646
      Wage burden                                    $ 8312            $ 11529

C.    Total Operating Costs
   P a v e d  R o a d s                               G r a v e l  R o a d s

             Cost                                                Cost
              per     Cost                                        per     Cost
   Total   Running     per                              Total   Running    per
    Cost     Hour      km.                               Cost     Hour     km.
      $        $                                           $        $
                          Tractor variable costs
  42,945    15.12     26.8   Driver                     59,568    17.97    37.2
  30,450    10.72     19.0   Fuel                       30,450     9.19    19.0
  17,697     6.23     11.1   Repairs                    21,237     6.41    13.3
     547     0.19      0.3   Cleaning                      547     0.17     0.3
   1,790     0.63      1.1   Transport                   1,790     0.54     1.1
   4,273     1.50      2.7   Tires                       7,265     2.19     4.5
  97,702    34.39     61.0 Total tractor variable      120,857    36.47    75.4

                          Tractor fixed costs
  14,414     5.07      9.0   Depreciation               14,414     4.35     9.0
   1,962     0.69      1.2   Licences                    1,962     0.59     1.2
  16,376     5.76     10.2 Total tractor fixed          16,376     4.94    10.2

 114,078    40.15     71.2 Tractor total               137,233    41.41    85.6

                          Trailer variable costs
  11,334     3.99      7.1   Repairs                    13,601     4.10     8.5
   3,019     1.06      1.9   Cleaning                    3,019     0.91     1.9
   1,690     0.59      1.1   Transport                   1,690     0.51     1.1
   4,273     1.50      2.7   Tires                       7,051     2.13     4.4
  20,316     7.14     12.8 Total trailer variable       25,361     7.65    15.9

                          Trailer fixed costs
   5,922     2.08      3.7   Depreciation                5,922     1.79     3.7
                             Licences
   5,922     2.08      3.7 Total trailer fixed           5,922     1.79     3.7

  26,238     9.22     16.5 Trailer total                31,283     9.44    19.6

 140,316    49.37     87.7 Total vehicle costs         168,516    50.85   105.2

   5,766     2.03      3.6 Insurance costs               6,925     2.09     4.3
  26,910     9.47     16.8 Admin. and interest          32,318     9.75    20.2
                           Pickup and delivery
  19,222     6.77     12.0 Profit                       23,084     6.97    14.4
 192,214    67.64    120.1 Total operating cost        230,843    69.66   144.1


****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                          *
*         A.   Annual distance travelled --      99,424  mi.               *
*              Gross vehicle weight      --     104,057 lbs.               *
*              Average payload           --      50,000 lbs.               *
*              Estimated annual quantity --      12,500 tons               *
*                                                                          *
*         B.   Total Operating Cost per mile (cents/mile)                  *
*                                                                          *
*         P a v e d  r o a d s               G r a v e l  r o a d s        *
*                                                                          *
*                 193.3      Total Operating Cost    231.9                 *
****************************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                             Ontario
Commodity -- Bulk                                    Annual distance -- 240000 km.

A.    Vehicle Utilization                              Paved Road          Gravel Road
      Gross Vehicle Weight                             47200 kg.           47200 kg.
      Average Payload                                  22680 kg.           22680 kg.
      Estimated Annual Quantity                    17010 tonnes        17010 tonnes
      Trip Running Time                                 5.7 hrs.            6.6 hrs.
      Annual Running Hours                             4261 hrs.           4971 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 6589              $ 6589
      Distance wage                                  $ 45360                 $ 0
      Hourly wage                                        $ 0             $ 65469
      Wage burden                                    $ 12468             $ 17294

C.    Total Operating Costs
   P a v e d   R o a d s
                                                       G r a v e l   R o a d s
            Cost
             per    Cost                                          Cost
  Total  Running     per                                           per     Cost
   Cost     Hour     km.                                 Total  Running     per
     $        $                                           Cost     Hour     km.
                                                            $        $
                           Tractor variable costs
 64,417    15.12    26.8     Driver                     89,352    17.97    37.2
 45,675    10.72    19.0     Fuel                       45,675     9.19    19.0
 26,546     6.23    11.1     Repairs                    31,855     6.41    13.3
    820     0.19     0.3     Cleaning                      820     0.16     0.3
  1,790     0.42     0.7     Transport                   1,790     0.36     0.7
  6,410     1.50     2.7     Tires                      10,897     2.19     4.5
145,658    34.18    60.6   Total tractor variable      180,389    36.28    75.0

                           Tractor fixed costs
 14,414     3.38     6.0     Depreciation               14,414     2.90     6.0
  1,962     0.46     0.8     Licences                    1,962     0.39     0.8
 16,376     3.84     6.8   Total tractor fixed          16,376     3.29     6.8

162,034    38.02    67.4   Tractor total               196,765    39.57    81.8

                           Trailer variable costs
 17,002     3.99     7.1     Repairs                    20,402     4.10     8.5
  4,528     1.06     1.9     Cleaning                    4,528     0.91     1.9
  1,690     0.40     0.7     Transport                   1,690     0.34     0.7
  6,410     1.50     2.7     Tires                      10,577     2.13     4.4
 29,630     6.95    12.4   Total trailer variable       37,197     7.48    15.5

                           Trailer fixed costs
  5,922     1.39     2.5     Depreciation                5,922     1.19     2.5
                             Licences
  5,922     1.39     2.5   Total trailer fixed           5,922     1.19     2.5

 35,552     8.34    14.9   Trailer total                43,119     8.67    18.0

197,586    46.36    82.3   Total vehicle costs         239,884    48.24    99.8

  8,120     1.91     3.4   Insurance costs               9,858     1.98     4.1
 37,893     8.89    15.8   Admin. and interest          46,005     9.25    19.2
                           Pickup and delivery
 27,067     6.35    11.3   Profit                       32,861     6.61    13.7
270,666    63.51   112.8   Total operating cost        328,608    66.08   136.8


*****************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y  *
*                                                                *
*        A.   Annual distance travelled --   149,136  mi.        *
*             Gross vehicle weight      --   104,057 lbs.        *
*             Average payload           --    50,000 lbs.        *
*             Estimated annual quantity --    18,750 tons        *
*                                                                *
*        B.   Total Operating Cost per mile (cents/mile)        *
*                                                                *
*        P a v e d   r o a d s          G r a v e l   r o a d s  *
*                                                                *
*               181.5     Total Operating Cost    220.2          *
*****************************************************************
```

Configuration -- 5 axle semi-trailer unit Quebec

Commodity -- Bulk Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 48500 kg. | 48500 kg. |
| Average Payload | 25400 kg. | 25400 kg. |
| Estimated Annual Quantity | 6350 tonnes | 6350 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 2129 | $ 2129 |
| Distance wage | $ 14440 | $ 0 |
| Hourly wage | $ 0 | $ 18890 |
| Wage burden | $ 4142 | $ 5255 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 20,711 | 14.58 | 25.9 | Driver | 26,274 | 15.86 | 32.8 |
| 16,463 | 11.59 | 20.6 | Fuel | 16,463 | 9.94 | 20.6 |
| 8,948 | 6.30 | 11.2 | Repairs | 10,738 | 6.48 | 13.4 |
| 273 | 0.19 | 0.3 | Cleaning | 273 | 0.16 | 0.3 |
| 2,187 | 1.54 | 2.7 | Transport | 2,187 | 1.32 | 2.7 |
| 2,072 | 1.46 | 2.6 | Tires | 3,522 | 2.13 | 4.4 |
| 50,654 | 35.66 | 63.3 | Total tractor variable | 59,457 | 35.89 | 74.2 |
| | | | Tractor fixed costs | | | |
| 15,626 | 11.00 | 19.5 | Depreciation | 15,626 | 9.43 | 19.5 |
| 2,070 | 1.46 | 2.6 | Licences | 2,070 | 1.25 | 2.6 |
| 17,696 | 12.46 | 22.1 | Total tractor fixed | 17,696 | 10.68 | 22.1 |
| 68,350 | 48.12 | 85.4 | Tractor total | 77,153 | 46.57 | 96.3 |
| | | | Trailer variable costs | | | |
| 5,667 | 3.99 | 7.1 | Repairs | 6,801 | 4.10 | 8.5 |
| 1,509 | 1.06 | 1.9 | Cleaning | 1,509 | 0.91 | 1.9 |
| 2,287 | 1.61 | 2.9 | Transport | 2,287 | 1.38 | 2.9 |
| 2,137 | 1.50 | 2.7 | Tires | 3,526 | 2.13 | 4.4 |
| 11,600 | 8.16 | 14.6 | Total trailer variable | 14,123 | 8.52 | 17.7 |
| | | | Trailer fixed costs | | | |
| 6,455 | 4.54 | 8.1 | Depreciation | 6,455 | 3.90 | 8.1 |
| 43 | 0.03 | 0.1 | Licences | 43 | 0.03 | 0.1 |
| 6,498 | 4.57 | 8.2 | Total trailer fixed | 6,498 | 3.93 | 8.2 |
| 18,098 | 12.73 | 22.8 | Trailer total | 20,621 | 12.45 | 25.9 |
| 86,448 | 60.85 | 108.2 | Total vehicle costs | 97,774 | 59.02 | 122.2 |
| 3,553 | 2.50 | 4.4 | Insurance costs | 4,018 | 2.42 | 5.0 |
| 16,579 | 11.67 | 20.7 | Admin. and interest | 18,751 | 11.32 | 23.4 |
| | | | Pickup and delivery | | | |
| 11,842 | 8.34 | 14.8 | Profit | 13,394 | 8.08 | 16.7 |
| 118,422 | 83.36 | 148.1 | Total operating cost | 133,937 | 80.84 | 167.3 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 106,923 lbs.
Average payload -- 55,997 lbs.
Estimated annual quantity -- 7,000 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 238.3 | Total Operating Cost | 269.2 |

Configuration -- 5 axle semi-trailer unit

Quebec

Commodity -- Bulk

Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 48500 kg. | 48500 kg. |
| | Average Payload | 25400 kg. | 25400 kg. |
| | Estimated Annual Quantity | 12700 tonnes | 12700 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4258 | $ 4258 |
| | Distance wage | $ 28880 | $ 0 |
| | Hourly wage | $ 0 | $ 37780 |
| | Wage burden | $ 8285 | $ 10510 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 41,423 | 14.58 | 25.9 | Driver | 52,548 | 15.86 | 32.8 |
| 32,925 | 11.59 | 20.6 | Fuel | 32,925 | 9.93 | 20.6 |
| 17,896 | 6.30 | 11.2 | Repairs | 21.476 | 6.48 | 13.4 |
| 547 | 0.19 | 0.3 | Cleaning | 547 | 0.17 | 0.3 |
| 2,187 | 0.77 | 1.4 | Transport | 2.187 | 0.66 | 1.4 |
| 4,144 | 1.46 | 2.6 | Tires | 7.045 | 2.13 | 4.4 |
| 99,122 | 34.89 | 62.0 | Total tractor variable | 116,728 | 35.23 | 72.9 |
| | | | Tractor fixed costs | | | |
| 15.626 | 5.50 | 9.8 | Depreciation | 15.626 | 4.72 | 9.8 |
| 2,070 | 0.73 | 1.3 | Licences | 2,070 | 0.62 | 1.3 |
| 17,696 | 6.23 | 11.1 | Total tractor fixed | 17.696 | 5.34 | 11.1 |
| 116,818 | 41.12 | 73.1 | Tractor total | 134,424 | 40.57 | 84.0 |
| | | | Trailer variable costs | | | |
| 11,334 | 3.99 | 7.1 | Repairs | 13,601 | 4.10 | 8.5 |
| 3,019 | 1.06 | 1.9 | Cleaning | 3.019 | 0.91 | 1.9 |
| 2,287 | 0.81 | 1.4 | Transport | 2,287 | 0.69 | 1.4 |
| 4,273 | 1.50 | 2.7 | Tires | 7,051 | 2.13 | 4.4 |
| 20,913 | 7.36 | 13.1 | Total trailer variable | 25,958 | 7.83 | 16.2 |
| | | | Trailer fixed costs | | | |
| 6,455 | 2.27 | 4.0 | Depreciation | 6,455 | 1.95 | 4.0 |
| 43 | 0.02 | | Licences | 43 | 0.01 | |
| 6,498 | 2.29 | 4.0 | Total trailer fixed | 6.498 | 1.96 | 4.0 |
| 27,411 | 9.65 | 17.1 | Trailer total | 32.456 | 9.79 | 20.2 |
| 144,229 | 50.77 | 90.2 | Total vehicle costs | 166,880 | 50.36 | 104.2 |
| 5,927 | 2.09 | 3.7 | Insurance costs | 6,858 | 2.07 | 4.3 |
| 27,661 | 9.74 | 17.3 | Admin. and interest | 32,004 | 9.66 | 20.0 |
| | | | Pickup and delivery | | | |
| 19,758 | 6.96 | 12.3 | Profit | 22,860 | 6.90 | 14.3 |
| 197,575 | 69.56 | 123.5 | Total operating cost | 228,602 | 68.99 | 142.8 |

### Imperial Equivalent Summary

| | | | |
|---|---|---|---|
| A. | Annual distance travelled | -- | 99,424 mi. |
| | Gross vehicle weight | -- | 106,923 lbs. |
| | Average payload | -- | 55,997 lbs. |
| | Estimated annual quantity | -- | 13,999 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 198.7 | Total Operating Cost | 229.8 |

```
Configuration -- 5 axle semi-trailer unit                      Quebec

Commodity -- Bulk                          Annual distance -- 240000 km.

A.    Vehicle Utilization                      Paved Road      Gravel Road
      Gross Vehicle Weight                     48500 kg.        48500 kg.
      Average Payload                          25400 kg.        25400 kg.
      Estimated Annual Quantity             19050 tonnes     19050 tonnes
      Trip Running Time                         5.7 hrs.          6.6 hrs.
      Annual Running Hours                     4261 hrs.         4971 hrs.

B.    Driver Costs
      Load - unload time cost                  $ 6387            $ 6387
      Distance wage                           $ 43320               $ 0
      Hourly wage                                 $ 0           $ 56671
      Wage burden                             $ 12427           $ 15764

C.    Total Operating Costs
   P a v e d   R o a d s                          G r a v e l   R o a d s

                 Cost                                              Cost
                  per    Cost                                       per    Cost
   Total      Running     per                           Total   Running     per
    Cost         Hour     km.                            Cost      Hour     km.
       $            $                                       $         $

                               Tractor variable costs
  62,134        14.58    25.9    Driver                78.822     15.86    32.8
  49,388        11.59    20.6    Fuel                  49,388      9.94    20.6
  26.844         6.30    11.2    Repairs               32,213      6.48    13.4
     820         0.19     0.3    Cleaning                 820      0.16     0.3
   2,187         0.51     0.9    Transport              2,187      0.44     0.9
   6,216         1.46     2.6    Tires                 10,567      2.13     4.4
 147,589        34.63    61.5  Total tractor variable 173,997     35.01    72.4

                               Tractor fixed costs
  15,626         3.67     6.5    Depreciation          15,626      3.14     6.5
   2,070         0.49     0.9    Licences               2,070      0.42     0.9
  17,696         4.16     7.4  Total tractor fixed     17,696      3.56     7.4

 165,285        38.79    68.9  Tractor total          191,693     38.57    79.8

                               Trailer variable costs
  17,002         3.99     7.1    Repairs               20,402      4.10     8.5
   4,528         1.06     1.9    Cleaning               4,528      0.91     1.9
   2,287         0.54     1.0    Transport              2,287      0.46     1.0
   6,410         1.50     2.7    Tires                 10,577      2.13     4.4
  30,227         7.09    12.7  Total trailer variable  37,794      7.60    15.8

                               Trailer fixed costs
   6,455         1.51     2.7    Depreciation           6,455      1.30     2.7
      43         0.01            Licences                  43      0.01
   6,498         1.52     2.7  Total trailer fixed      6.498      1.31     2.7

  36,725         8.61    15.4  Trailer total           44,292      8.91    18.5

 202,010        47.40    84.3  Total vehicle costs    235,985     47.48    98.3

   8,302         1.95     3.5  Insurance costs          9,698      1.95     4.0
  38,742         9.09    16.1  Admin. and interest     45,257      9.10    18.9
                               Pickup and delivery
  27,673         6.49    11.5  Profit                  32,327      6.50    13.5
 276,727        64.93   115.4  Total operating cost   323,267     65.03   134.7


***********************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y        *
*                                                                    *
*       A.   Annual distance travelled --    149,136  mi.            *
*            Gross vehicle weight      --    106,923 lbs.            *
*            Average payload           --     55,997 lbs.            *
*            Estimated annual quantity --     20,999 tons            *
*                                                                    *
*       B.   Total Operating Cost per mile (cents/mile)              *
*                                                                    *
*       P a v e d   r o a d s          G r a v e l   r o a d s       *
*                                                                    *
*              185.7     Total Operating Cost    216.8               *
***********************************************************
```

Configuration -- 5 axle semi-trailer unit

Maritimes

Commodity -- Bulk

Annual distance -- 80000 km.

| A. | | Paved Road | Gravel Road |
|---|---|---|---|
| | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 23850 kg. | 23850 kg. |
| | Estimated Annual Quantity | 5963 tonnes | 5963 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1440 | $ 1440 |
| | Distance wage | $ 10360 | $ 0 |
| | Hourly wage | $ 0 | $ 13604 |
| | Wage burden | $ 2124 | $ 2708 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 13,924 | 9.80 | 17.4 | Driver | 17.752 | 10.71 | 22.2 |
| 15,506 | 10.92 | 19.4 | Fuel | 15,506 | 9.36 | 19.4 |
| 8.531 | 6.01 | 10.7 | Repairs | 10,237 | 6.18 | 12.8 |
| 164 | 0.12 | 0.2 | Cleaning | 164 | 0.10 | 0.2 |
| 1,889 | 1.33 | 2.4 | Transport | 1,889 | 1.14 | 2.4 |
| 1,824 | 1.28 | 2.3 | Tires | 3,101 | 1.87 | 3.9 |
| 41,838 | 29.46 | 52.4 | Total tractor variable | 48,649 | 29.36 | 60.9 |
| | | | Tractor fixed costs | | | |
| 16,006 | 11.27 | 20.0 | Depreciation | 16,006 | 9.66 | 20.0 |
| 1,050 | 0.74 | 1.3 | Licences | 1,050 | 0.63 | 1.3 |
| 17.056 | 12.01 | 21.3 | Total tractor fixed | 17,056 | 10.29 | 21.3 |
| 58,894 | 41.47 | 73.7 | Tractor total | 65,705 | 39.65 | 82.2 |
| | | | Trailer variable costs | | | |
| 4,596 | 3.24 | 5.7 | Repairs | 5.516 | 3.33 | 6.9 |
| 383 | 0.27 | 0.5 | Cleaning | 383 | 0.23 | 0.5 |
| 895 | 0.63 | 1.1 | Transport | 895 | 0.54 | 1.1 |
| 1,554 | 1.09 | 1.9 | Tires | 2,564 | 1.55 | 3.2 |
| 7,428 | 5.23 | 9.2 | Total trailer variable | 9,358 | 5.65 | 11.7 |
| | | | Trailer fixed costs | | | |
| 6,573 | 4.63 | 8.2 | Depreciation | 6,573 | 3.97 | 8.2 |
| 9 | 0.01 | | Licences | 9 | 0.01 | |
| 6,582 | 4.64 | 8.2 | Total trailer fixed | 6.582 | 3.98 | 8.2 |
| 14,010 | 9.87 | 17.4 | Trailer total | 15.940 | 9.63 | 19.9 |
| 72,904 | 51.34 | 91.1 | Total vehicle costs | 81,645 | 49.28 | 102.1 |
| 2,996 | 2.11 | 3.7 | Insurance costs | 3,355 | 2.02 | 4.2 |
| 13,982 | 9.84 | 17.5 | Admin. and interest | 15,658 | 9.45 | 19.6 |
| | | | Pickup and delivery | | | |
| 9,987 | 7.03 | 12.5 | Profit | 11,184 | 6.75 | 14.0 |
| 99,869 | 70.32 | 124.8 | Total operating cost | 111.842 | 67.50 | 139.9 |

Imperial Equivalent Summary

| A. | | | |
|---|---|---|---|
| | Annual distance travelled | -- | 49,712 mi. |
| | Gross vehicle weight | -- | 87,082 lbs. |
| | Average payload | -- | 52,580 lbs. |
| | Estimated annual quantity | -- | 6,573 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 200.8 | Total Operating Cost | 225.1 |

```
Configuration -- 5 axle semi-trailer unit                        Maritimes

Commodity -- Bulk                             Annual distance -- 160000 km.

A.    Vehicle Utilization                         Paved Road        Gravel Roa
      Gross Vehicle Weight                         39500 kg.          39500 kg.
      Average Payload                              23850 kg.          23850 kg.
      Estimated Annual Quantity                  11925 tonnes       11925 tonnes
      Trip Running Time                              5.7 hrs.           6.6 hrs.
      Annual Running Hours                          2841 hrs.          3314 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 2880            $ 2880
      Distance wage                                  $ 20720               $ 0
      Hourly wage                                        $ 0           $ 27209
      Wage burden                                     $ 4248            $ 5416

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

              Cost                                                  Cost
               per      Cost                                         per      Cost
  Total    Running       per                            Total    Running       per
   Cost       Hour       km.                             Cost       Hour       km.
      $          $                                          $          $
                              Tractor variable costs
 27.848       9.80      17.4    Driver                  35,505      10.71      22.2
 31,013      10.92      19.4    Fuel                    31,013       9.36      19.4
 17.061       6.01      10.7    Repairs                 20,473       6.18      12.8
    328       0.12       0.2    Cleaning                   328       0.10       0.2
  1,889       0.66       1.2    Transport                1,889       0.57       1.2
  3.648       1.28       2.3    Tires                    6.202       1.87       3.9
 81,787      28.79      51.2  Total tractor variable    95.410      28.79      59.7

                              Tractor fixed costs
 16,006       5.63      10.0    Depreciation            16,006       4.83      10.0
  1,050       0.37       0.7    Licences                 1,050       0.32       0.7
 17.056       6.00      10.7  Total tractor fixed       17,056       5.15      10.7

 98,843      34.79      61.9  Tractor total            112,466      33.94      70.4

                              Trailer variable costs
  9,193       3.24       5.7    Repairs                 11,031       3.33       6.9
    766       0.27       0.5    Cleaning                   766       0.23       0.5
    895       0.32       0.6    Transport                  895       0.27       0.6
  3,108       1.09       1.9    Tires                    5,128       1.55       3.2
 13,962       4.92       8.7  Total trailer variable    17,820       5.38      11.2

                              Trailer fixed costs
  6.573       2.31       4.1    Depreciation             6.573       1.98       4.1
      9                         Licences                     9
  6.582       2.31       4.1  Total trailer fixed        6.582       1.98       4.1

 20,544       7.23      12.8  Trailer total             24,402       7.36      15.3

119,387      42.02      74.7  Total vehicle costs      136,868      41.30      85.7

  4.906       1.73       3.1  Insurance costs            5,625       1.70       3.5
 22,896       8.06      14.3  Admin. and interest       26,249       7.92      16.4
                              Pickup and delivery
 16,354       5.76      10.2  Profit                    18,749       5.66      11.7
163.543      57.57     102.3  Total operating cost     187,491      56.58     117.3


***************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                         *
*          A.    Annual distance travelled --      99,424  mi.            *
*                Gross vehicle weight      --      87,082 lbs.            *
*                Average payload           --      52,580 lbs.            *
*                Estimated annual quantity --      13,145 tons            *
*                                                                         *
*          B.    Total Operating Cost per mile (cents/mile)               *
*                                                                         *
*          P a v e d   r o a d s           G r a v e l   r o a d s        *
*                                                                         *
*                  164.6    Total Operating Cost    188.8                 *
***************************************************************************
```

Configuration -- 5 axle semi-trailer unit

Maritimes

Commodity -- Bulk

Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 23850 kg. | 23850 kg. |
| | Estimated Annual Quantity | 17888 tonnes | 17888 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4319 | $ 4319 |
| | Distance wage | $ 31080 | $ 0 |
| | Hourly wage | $ 0 | $ 40813 |
| | Wage burden | $ 6372 | $ 8124 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 41.771 | 9.80 | 17.4 | Driver | 53.256 | 10.71 | 22.2 |
| 46,519 | 10.92 | 19.4 | Fuel | 46,519 | 9.36 | 19.4 |
| 25.592 | 6.01 | 10.7 | Repairs | 30.710 | 6.18 | 12.8 |
| 492 | 0.12 | 0.2 | Cleaning | 492 | 0.10 | 0.2 |
| 1.889 | 0.44 | 0.8 | Transport | 1,889 | 0.38 | 0.8 |
| 5,473 | 1.28 | 2.3 | Tires | 9.304 | 1.87 | 3.9 |
| 121,736 | 28.57 | 50.8 | Total tractor variable | 142,170 | 28.60 | 59.3 |
| | | | Tractor fixed costs | | | |
| 16,006 | 3.76 | 6.7 | Depreciation | 16,006 | 3.22 | 6.7 |
| 1,050 | 0.25 | 0.4 | Licences | 1,050 | 0.21 | 0.4 |
| 17,056 | 4.01 | 7.1 | Total tractor fixed | 17,056 | 3.43 | 7.1 |
| 138,792 | 32.58 | 57.9 | Tractor total | 159,226 | 32.03 | 66.4 |
| | | | Trailer variable costs | | | |
| 13,789 | 3.24 | 5.7 | Repairs | 16,547 | 3.33 | 6.9 |
| 1,148 | 0.27 | 0.5 | Cleaning | 1,148 | 0.23 | 0.5 |
| 895 | 0.21 | 0.4 | Transport | 895 | 0.18 | 0.4 |
| 4.662 | 1.09 | 1.9 | Tires | 7,692 | 1.55 | 3.2 |
| 20,494 | 4.81 | 8.5 | Total trailer variable | 26,282 | 5.29 | 11.0 |
| | | | Trailer fixed costs | | | |
| 6,573 | 1.54 | 2.7 | Depreciation | 6.573 | 1.32 | 2.7 |
| 9 | | | Licences | 9 | | |
| 6,582 | 1.54 | 2.7 | Total trailer fixed | 6,582 | 1.32 | 2.7 |
| 27,076 | 6.35 | 11.2 | Trailer total | 32,864 | 6.61 | 13.7 |
| 165,868 | 38.93 | 69.1 | Total vehicle costs | 192,090 | 38.64 | 80.1 |
| 6.817 | 1.60 | 2.8 | Insurance costs | 7,894 | 1.59 | 3.3 |
| 31,811 | 7.47 | 13.3 | Admin. and interest | 36.839 | 7.41 | 15.3 |
| | | | Pickup and delivery | | | |
| 22,722 | 5.33 | 9.5 | Profit | 26,314 | 5.29 | 11.0 |
| 227,218 | 53.33 | 94.7 | Total operating cost | 263,137 | 52.93 | 109.7 |

```
**********************************************************************
*         Imperial Equivalent Summary                                *
*                                                                    *
*   A.    Annual distance travelled --    149,136  mi.               *
*         Gross vehicle weight      --     87,082 lbs.               *
*         Average payload           --     52,580 lbs.               *
*         Estimated annual quantity --     19,718 tons               *
*                                                                    *
*   B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                    *
*   Paved roads                        Gravel roads                  *
*                                                                    *
*             152.4    Total Operating Cost    176.5                 *
**********************************************************************
```

Configuration -- 5 axle semi-trailer unit Newfoundland

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 39500 kg. | 39500 kg. |
| | Average Payload | 23850 kg. | 23850 kg. |
| | Estimated Annual Quantity | 5963 tonnes | 5963 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 1468 | $ 1468 |
| | Distance wage | $ 8640 | $ 0 |
| | Hourly wage | $ 0 | $ 13869 |
| | Wage burden | $ 1819 | $ 2761 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 11.927 | 8.40 | 14.9 | Driver | 18.098 | 10.92 | 22.6 |
| 17,175 | 12.09 | 21.5 | Fuel | 17.175 | 10.36 | 21.5 |
| 9,351 | 6.58 | 11.7 | Repairs | 11,221 | 6.77 | 14.0 |
| 273 | 0.19 | 0.3 | Cleaning | 273 | 0.16 | 0.3 |
| 1.690 | 1.19 | 2.1 | Transport | 1,690 | 1.02 | 2.1 |
| 1,824 | 1.28 | 2.3 | Tires | 3,101 | 1.87 | 3.9 |
| 42.240 | 29.73 | 52.8 | Total tractor variable | 51.558 | 31.10 | 64.4 |
| | | | Tractor fixed costs | | | |
| 16,181 | 11.39 | 20.2 | Depreciation | 16,181 | 9.77 | 20.2 |
| 1,408 | 0.99 | 1.8 | Licences | 1,408 | 0.85 | 1.8 |
| 17,589 | 12.38 | 22.0 | Total tractor fixed | 17.589 | 10.62 | 22.0 |
| 59,829 | 42.11 | 74.8 | Tractor total | 69.147 | 41.72 | 86.4 |
| | | | Trailer variable costs | | | |
| 4.474 | 3.15 | 5.6 | Repairs | 5,369 | 3.24 | 6.7 |
| 328 | 0.23 | 0.4 | Cleaning | 328 | 0.20 | 0.4 |
| 1,094 | 0.77 | 1.4 | Transport | 1,094 | 0.66 | 1.4 |
| 1,959 | 1.38 | 2.4 | Tires | 3,233 | 1.95 | 4.0 |
| 7,855 | 5.53 | 9.8 | Total trailer variable | 10,024 | 6.05 | 12.5 |
| | | | Trailer fixed costs | | | |
| 6,633 | 4.67 | 8.3 | Depreciation | 6,633 | 4.00 | 8.3 |
| 25 | 0.02 | | Licences | 25 | 0.02 | |
| 6,658 | 4.69 | 8.3 | Total trailer fixed | 6.658 | 4.02 | 8.3 |
| 14,513 | 10.22 | 18.1 | Trailer total | 16,682 | 10.07 | 20.8 |
| 74,342 | 52.33 | 92.9 | Total vehicle costs | 85,829 | 51.79 | 107.2 |
| 3.055 | 2.15 | 3.8 | Insurance costs | 3,527 | 2.13 | 4.4 |
| 14,257 | 10.04 | 17.8 | Admin. and interest | 16,460 | 9.93 | 20.6 |
| | | | Pickup and delivery | | | |
| 10,184 | 7.17 | 12.7 | Profit | 11,757 | 7.10 | 14.7 |
| 101,838 | 71.69 | 127.2 | Total operating cost | 117,573 | 70.95 | 146.9 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 87,082 lbs.
Average payload -- 52,580 lbs.
Estimated annual quantity -- 6,573 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 204.7 | Total Operating Cost | 236.4 |

```
Configuration -- 5 axle semi-trailer unit
                                                                Newfoundland
Commodity -- Bulk
                                                   Annual distance -- 160000 km.
A.    Vehicle Utilization                             Pavec Road          Gravel Road
      Gross Vehicle Weight                            39500 kg.            39500 kg.
      Average Payload                                 23850 kg.            23850 kg.
      Estimated Annual Quantity                    11925 tonnes         11925 tonnes
      Trip Running Time                               5.7 hrs.             6.6 hrs.
      Annual Running Hours                           2841 hrs.            3314 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 2936               $ 2936
      Distance wage                                  $ 17280                  $ 0
      Hourly wage                                        $ 0              $ 27739
      Wage burden                                     $ 3639               $ 5521

C.    Total Operating Costs
   P a v e d   R o a d s
                                                       G r a v e l   R o a d s
             Cost
              per     Cost                                            Cost
   Total  Running      per                                   Total     per      Cost
    Cost     Hour      km.                                    Cost  Running      per
       $        $                                                $     Hour      km.
                                                                          $
                           Tractor variable costs
  23,855     8.40     14.9   Driver                         36,196    10.92     22.6
  34,351    12.09     21.5   Fuel                           34,351    10.37     21.5
  18,702     6.58     11.7   Repairs                        22,442     6.77     14.0
     547     0.19      0.3   Cleaning                          547     0.17      0.3
   1,690     0.59      1.1   Transport                       1,690     0.51      1.1
   3,648     1.28      2.3   Tires                           6,202     1.87      3.9
  82,793    29.13     51.8 Total tractor variable          101,428    30.61     63.4

                           Tractor fixed costs
  16,181     5.70     10.1   Depreciation                   16,181     4.88     10.1
   1,408     0.50      0.9   Licences                        1,408     0.42      0.9
  17,589     6.20     11.0 Total tractor fixed              17,589     5.30     11.0

 100,382    35.33     62.8 Tractor total                   119,017    35.91     74.4

                           Trailer variable costs
   8,948     3.15      5.6   Repairs                        10,738     3.24      6.7
     656     0.23      0.4   Cleaning                          656     0.20      0.4
   1,094     0.39      0.7   Transport                       1,094     0.33      0.7
   3,919     1.38      2.4   Tires                           6,466     1.95      4.0
  14,617     5.15      9.1 Total trailer variable           18,954     5.72     11.8

                           Trailer fixed costs
   6,633     2.34      4.1   Depreciation                    6,633     2.00      4.1
      25     0.01            Licences                           25     0.01
   6,658     2.35      4.1 Total trailer fixed               6,658     2.01      4.1

  21,275     7.50     13.2 Trailer total                    25,612     7.73     15.9

 121,657    42.83     76.0 Total vehicle costs             144,629    43.64     90.3

   5,000     1.76      3.1 Insurance costs                   5,944     1.79      3.7
  23,331     8.21     14.6 Admin. and interest              27,737     8.37     17.3
                           Pickup and delivery
  16,665     5.87     10.4 Profit                           19,812     5.98     12.4
 166,653    58.67    104.1 Total operating cost            198,122    59.78    123.7


**************************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y                      *
*                                                                                    *
*      A.    Annual distance travelled --        99,424  mi.                         *
*            Gross vehicle weight      --        87,082 lbs.                         *
*            Average payload           --        52,580 lbs.                         *
*            Estimated annual quantity --        13,145 tons                         *
*                                                                                    *
*      B.    Total Operating Cost per mile (cents/mile)                              *
*                                                                                    *
*      P a v e d   r o a d s                     G r a v e l   r o a d s             *
*                                                                                    *
*               167.5     Total Operating Cost     199.1                             *
**************************************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                    Newfoundland

Commodity -- Bulk                            Annual distance -- 240000 km.

A.    Vehicle Utilization                         Paved Road       Gravel Road
      Gross Vehicle Weight                        39500 kg.         39500 kg.
      Average Payload                             23850 kg.         23850 kg.
      Estimated Annual Quantity                17888 tonnes      17888 tonnes
      Trip Running Time                            5.7 hrs.          6.6 hrs.
      Annual Running Hours                        4261 hrs.         4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 4403            $ 4403
      Distance wage                                 $ 25920               $ 0
      Hourly wage                                       $ 0           $ 41608
      Wage burden                                    $ 5458            $ 8282

C.    Total Operating Costs
   Paved Roads                                        Gravel Roads

           Cost                                                 Cost
            per    Cost                                          per    Cost
  Total Running     per                               Total  Running     per
   Cost    Hour     km.                                Cost     Hour     km.
      $       $                                           $        $
                        Tractor variable costs
 35,781    8.40    14.9   Driver                     54,293    10.92    22.6
 51,526   12.09    21.5   Fuel                       51,526    10.37    21.5
 28,052    6.58    11.7   Repairs                    33,663     6.77    14.0
    820    0.19     0.3   Cleaning                      820     0.16     0.3
  1,690    0.40     0.7   Transport                   1,690     0.34     0.7
  5,473    1.28     2.3   Tires                       9,304     1.87     3.9
123,342   28.94    51.4 Total tractor variable      151,296    30.43    63.0

                        Tractor fixed costs
 16,181    3.80     6.7   Depreciation               16,181     3.26     6.7
  1,408    0.33     0.6   Licences                    1,408     0.28     0.6
 17,589    4.13     7.3 Total tractor fixed          17,589     3.54     7.3

140,931   33.07    58.7 Tractor total               168,885    33.97    70.3

                        Trailer variable costs
 13,422    3.15     5.6   Repairs                    16,107     3.24     6.7
    984    0.23     0.4   Cleaning                      984     0.20     0.4
  1,094    0.26     0.5   Transport                   1,094     0.22     0.5
  5,878    1.38     2.4   Tires                       9,699     1.95     4.0
 21,378    5.02     8.9 Total trailer variable       27,884     5.61    11.6

                        Trailer fixed costs
  6,633    1.56     2.8   Depreciation                6,633     1.33     2.8
     25    0.01           Licences                       25     0.01
  6,658    1.57     2.8 Total trailer fixed           6,658     1.34     2.8

 28,036    6.59    11.7 Trailer total                34,542     6.95    14.4

168,967   39.66    70.4 Total vehicle costs         203,427    40.92    84.7

  6,944    1.63     2.9 Insurance costs               8,360     1.68     3.5
 32,405    7.61    13.5 Admin. and interest          39,013     7.85    16.3
                        Pickup and delivery
 23,146    5.43     9.6 Profit                       27,867     5.61    11.6
231,462   54.33    96.4 Total operating cost        278,667    56.06   116.1


*************************************************************************
*          Imperial Equivalent Summary                                  *
*                                                                       *
*          A.   Annual distance travelled --    149,136  mi.            *
*               Gross vehicle weight      --     87,082 lbs.            *
*               Average payload           --     52,580 lbs.            *
*               Estimated annual quantity --     19,718 tons            *
*                                                                       *
*          B.   Total Operating Cost per mile (cents/mile)              *
*                                                                       *
*          Paved roads                       Gravel roads               *
*                                                                       *
*                 155.1    Total Operating Cost    186.8                *
*************************************************************************
```

```
Configuration -- 5 axle semi-trailer unit                                Yukon
Commodity -- Bulk
                                              Annual distance --  80000 km.
A.    Vehicle Utilization                       Paved Road          Gravel Road
      Gross Vehicle Weight                       43200 kg.            43200 kg.
      Average Payload                            27210 kg.            27210 kg.
      Estimated Annual Quantity                6803 tonnes          6803 tonnes
      Trip Running Time                           5.7 hrs.             6.6 hrs.
      Annual Running Hours                       1420 hrs.            1657 hrs.

B.    Driver Costs
      Load - unload time cost                    $ 2415               $ 2415
      Distance wage                             $ 18816                  $ 0
      Hourly wage                                   $ 0              $ 20000
      Wage burden                                $ 4883               $ 5156

C.    Total Operating Costs
   P a v e d   R o a d s                                G r a v e l   R o a d s

             Cost                                                     Cost
              per    Cost                                              per     Cost
   Total  Running     per                                 Total    Running      per
    Cost     Hour     km.                                  Cost       Hour      km.
       $        $                                             $          $

                          Tractor variable costs
  26,114    18.39    32.6   Driver                       27,571      16.64     34.5
  15,856    11.16    19.8   Fuel                         15,856       9.57     19.8
  10,489     7.38    13.1   Repairs                      12,587       7.60     15.7
     711     0.50     0.9   Cleaning                        711       0.43      0.9
   3,778     2.66     4.7   Transport                     3,778       2.28      4.7
   3,589     2.53     4.5   Tires                         6,102       3.68      7.6
  60,537    42.62    75.6 Total tractor variable         66,605      40.20     83.2

                          Tractor fixed costs
  14,502    10.21    18.1   Depreciation                 14,502       8.75     18.1
   1,240     0.87     1.6   Licences                      1,240       0.75      1.6
  15,742    11.08    19.7 Total tractor fixed            15,742       9.50     19.7

  76,279    53.70    95.3 Tractor total                  82,347      49.70    102.9

                          Trailer variable costs
   5,294     3.73     6.6   Repairs                       6,353       3.83      7.9
     492     0.35     0.6   Cleaning                        492       0.30      0.6
   2,486     1.75     3.1   Transport                     2,486       1.50      3.1
   3,237     2.28     4.0   Tires                         5,342       3.22      6.7
  11,509     8.11    14.3 Total trailer variable         14,673       8.85     18.3

                          Trailer fixed costs
   5,922     4.17     7.4   Depreciation                  5,922       3.57      7.4
      10     0.01           Licences                         10       0.01
   5,932     4.18     7.4 Total trailer fixed             5,932       3.58      7.4

  17,441    12.29    21.7 Trailer total                  20,605      12.43     25.7

  93,720    65.99   117.0 Total vehicle costs           102,952      62.13    128.6

   3,852     2.71     4.8 Insurance costs                 4,231       2.55      5.3
  17,974    12.65    22.5 Admin. and interest            19,744      11.92     24.7
                          Pickup and delivery
  12,839     9.04    16.0 Profit                         14,103       8.51     17.6
 128,385    90.39   160.3 Total operating cost          141,030      85.11    176.2


***********************************************************************
*                                                                     *
*      I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                     *
*      A.   Annual distance travelled --     49,712  mi.              *
*           Gross vehicle weight      --     95,239 lbs.              *
*           Average payload           --     59,987 lbs.              *
*           Estimated annual quantity --      7,499 tons              *
*                                                                     *
*      B.   Total Operating Cost per mile (cents/mile)                *
*                                                                     *
*      P a v e d   r o a d s           G r a v e l   r o a d s        *
*                                                                     *
*            258.0     Total Operating Cost     283.6                 *
***********************************************************************
```

Configuration -- 5 axle semi-trailer unit Yukon

Commodity -- Bulk Annual distance -- 160000 km.

| | | Paved Road | Gravel Roac |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 43200 kg. | 43200 kg. |
| | Average Payload | 27210 kg. | 27210 kg. |
| | Estimated Annual Quantity | 13605 tonnes | 13605 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4830 | $ 4830 |
| | Distance wage | $ 37632 | $ 0 |
| | Hourly wage | $ 0 | $ 40001 |
| | Wage burden | $ 9766 | $ 10311 |

C. Total Operating Costs

Paved Roads Gravel Roads

| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 52,228 | 18.39 | 32.6 | Driver | 55,142 | 16.64 | 34.5 |
| 31,713 | 11.16 | 19.8 | Fuel | 31,713 | 9.57 | 19.8 |
| 20,978 | 7.38 | 13.1 | Repairs | 25,174 | 7.60 | 15.7 |
| 1,422 | 0.50 | 0.9 | Cleaning | 1,422 | 0.43 | 0.9 |
| 3,778 | 1.33 | 2.4 | Transport | 3,778 | 1.14 | 2.4 |
| 7,179 | 2.53 | 4.5 | Tires | 12,204 | 3.68 | 7.6 |
| 117,298 | 41.29 | 73.3 | Total tractor variable | 129,433 | 39.06 | 80.9 |
| | | | Tractor fixed costs | | | |
| 14,502 | 5.11 | 9.1 | Depreciation | 14,502 | 4.38 | 9.1 |
| 1,240 | 0.44 | 0.8 | Licences | 1,240 | 0.37 | 0.8 |
| 15,742 | 5.55 | 9.9 | Total tractor fixed | 15,742 | 4.75 | 9.9 |
| 133,040 | 46.84 | 83.2 | Tractor total | 145,175 | 43.81 | 90.8 |
| | | | Trailer variable costs | | | |
| 10,589 | 3.73 | 6.6 | Repairs | 12,706 | 3.83 | 7.9 |
| 984 | 0.35 | 0.6 | Cleaning | 984 | 0.30 | 0.6 |
| 2,486 | 0.88 | 1.6 | Transport | 2,486 | 0.75 | 1.6 |
| 6,475 | 2.28 | 4.0 | Tires | 10,684 | 3.22 | 6.7 |
| 20,534 | 7.24 | 12.8 | Total trailer variable | 26,860 | 8.10 | 16.8 |
| | | | Trailer fixed costs | | | |
| 5,922 | 2.08 | 3.7 | Depreciation | 5,922 | 1.79 | 3.7 |
| 10 | | | Licences | 10 | | |
| 5,932 | 2.08 | 3.7 | Total trailer fixed | 5,932 | 1.79 | 3.7 |
| 26,466 | 9.32 | 16.5 | Trailer total | 32,792 | 9.89 | 20.5 |
| 159,506 | 56.16 | 99.7 | Total vehicle costs | 177,967 | 53.70 | 111.3 |
| 6,555 | 2.31 | 4.1 | Insurance costs | 7,314 | 2.21 | 4.6 |
| 30,590 | 10.77 | 19.1 | Admin. and interest | 34,131 | 10.30 | 21.3 |
| | | | Pickup and delivery | | | |
| 21,850 | 7.69 | 13.7 | Profit | 24,379 | 7.36 | 15.2 |
| 218,501 | 76.93 | 136.6 | Total operating cost | 243,791 | 73.57 | 152.4 |

Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 95,239 lbs.
Average payload -- 59,987 lbs.
Estimated annual quantity -- 14,997 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 219.8 | Total Operating Cost | 245.3 |

Configuration -- 5 axle semi-trailer unit

Yukon

Commodity -- Bulk

Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 43200 kg. | 43200 kg. |
| | Average Payload | 27210 kg. | 27210 kg. |
| | Estimated Annual Quantity | 20408 tonnes | 20408 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 7245 | $ 7245 |
| | Distance wage | $ 56448 | $ 0 |
| | Hourly wage | $ 0 | $ 60001 |
| | Wage burden | $ 14649 | $ 15467 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 78,342 | 18.39 | 32.6 | Driver | 82,713 | 16.64 | 34.5 |
| 47,569 | 11.16 | 19.8 | Fuel | 47,569 | 9.57 | 19.8 |
| 31,468 | 7.39 | 13.1 | Repairs | 37,761 | 7.60 | 15.7 |
| 2,133 | 0.50 | 0.9 | Cleaning | 2,133 | 0.43 | 0.9 |
| 3,778 | 0.89 | 1.6 | Transport | 3,778 | 0.76 | 1.6 |
| 10,768 | 2.53 | 4.5 | Tires | 18,306 | 3.68 | 7.6 |
| 174,058 | 40.86 | 72.5 | Total tractor variable | 192,260 | 38.68 | 80.1 |
| | | | Tractor fixed costs | | | |
| 14,502 | 3.40 | 6.0 | Depreciation | 14,502 | 2.92 | 6.0 |
| 1,240 | 0.29 | 0.5 | Licences | 1,240 | 0.25 | 0.5 |
| 15,742 | 3.69 | 6.5 | Total tractor fixed | 15,742 | 3.17 | 6.5 |
| 189,800 | 44.55 | 79.0 | Tractor total | 208,002 | 41.85 | 86.6 |
| | | | Trailer variable costs | | | |
| 15,883 | 3.73 | 6.6 | Repairs | 19,060 | 3.83 | 7.9 |
| 1,476 | 0.35 | 0.6 | Cleaning | 1,476 | 0.30 | 0.6 |
| 2,486 | 0.58 | 1.0 | Transport | 2,486 | 0.50 | 1.0 |
| 9,712 | 2.28 | 4.0 | Tires | 16,025 | 3.22 | 6.7 |
| 29,557 | 6.94 | 12.2 | Total trailer variable | 39,047 | 7.85 | 16.2 |
| | | | Trailer fixed costs | | | |
| 5,922 | 1.39 | 2.5 | Depreciation | 5,922 | 1.19 | 2.5 |
| 10 | | | Licences | 10 | | |
| 5,932 | 1.39 | 2.5 | Total trailer fixed | 5,932 | 1.19 | 2.5 |
| 35,489 | 8.33 | 14.7 | Trailer total | 44,979 | 9.04 | 18.7 |
| 225,289 | 52.88 | 93.7 | Total vehicle costs | 252,981 | 50.89 | 105.3 |
| 9,258 | 2.17 | 3.9 | Insurance costs | 10,396 | 2.09 | 4.3 |
| 43,206 | 10.14 | 18.0 | Admin. and interest | 48,517 | 9.76 | 20.2 |
| | | | Pickup and delivery | | | |
| 30,861 | 7.24 | 12.9 | Profit | 34,655 | 6.97 | 14.4 |
| 308,614 | 72.43 | 128.5 | Total operating cost | 346,549 | 69.71 | 144.2 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 95,239 lbs.
Average payload -- 59,987 lbs.
Estimated annual quantity -- 22,496 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 206.8 | Total Operating Cost | 232.1 |

Configuration -- 5 axle semi-trailer unit N.W.T.

Commodity -- Bulk Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 36500 kg. | 36500 kg. |
| Average Payload | 21980 kg. | 21980 kg. |
| Estimated Annual Quantity | 5495 tonnes | 5495 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 1627 | $ 1627 |
| Distance wage | $ 12208 | $ 0 |
| Hourly wage | $ 0 | $ 16686 |
| Wage burden | $ 3321 | $ 4395 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 17,156 | 12.08 | 21.4 | Driver | 22,708 | 13.70 | 28.4 |
| 15,963 | 11.24 | 20.0 | Fuel | 15,963 | 9.63 | 20.0 |
| 9,048 | 6.37 | 11.3 | Repairs | 10,857 | 6.55 | 13.6 |
| 547 | 0.39 | 0.7 | Cleaning | 547 | 0.33 | 0.7 |
| 2,883 | 2.03 | 3.6 | Transport | 2,883 | 1.74 | 3.6 |
| 3,237 | 2.28 | 4.0 | Tires | 5,504 | 3.32 | 6.9 |
| 48,834 | 34.39 | 61.0 | Total tractor variable | 58,462 | 35.27 | 73.2 |
| | | | Tractor fixed costs | | | |
| 16,244 | 11.44 | 20.3 | Depreciation | 16,244 | 9.80 | 20.3 |
| 701 | 0.49 | 0.9 | Licences | 701 | 0.42 | 0.9 |
| 16,945 | 11.93 | 21.2 | Total tractor fixed | 16,945 | 10.22 | 21.2 |
| 65,779 | 46.32 | 82.2 | Tractor total | 75,407 | 45.49 | 94.4 |
| | | | Trailer variable costs | | | |
| 5,220 | 3.68 | 6.5 | Repairs | 6,264 | 3.78 | 7.8 |
| 766 | 0.54 | 1.0 | Cleaning | 766 | 0.46 | 1.0 |
| 1,889 | 1.33 | 2.4 | Transport | 1,889 | 1.14 | 2.4 |
| 3,167 | 2.23 | 4.0 | Tires | 5,226 | 3.15 | 6.5 |
| 11,042 | 7.78 | 13.9 | Total trailer variable | 14,145 | 8.53 | 17.7 |
| | | | Trailer fixed costs | | | |
| 5,922 | 4.17 | 7.4 | Depreciation | 5,922 | 3.57 | 7.4 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 5,942 | 4.18 | 7.4 | Total trailer fixed | 5,942 | 3.58 | 7.4 |
| 16,984 | 11.96 | 21.3 | Trailer total | 20,087 | 12.11 | 25.1 |
| 82,763 | 58.28 | 103.5 | Total vehicle costs | 95,494 | 57.60 | 119.5 |
| 3,401 | 2.39 | 4.3 | Insurance costs | 3,924 | 2.37 | 4.9 |
| 15,872 | 11.17 | 19.8 | Admin. and interest | 18,314 | 11.05 | 22.9 |
| | | | Pickup and delivery | | | |
| 11,337 | 7.98 | 14.2 | Profit | 13,081 | 7.89 | 16.4 |
| 113,373 | 79.82 | 141.8 | Total operating cost | 130,813 | 78.91 | 163.7 |

Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 80,468 lbs.
Average payload -- 48,457 lbs.
Estimated annual quantity -- 6,057 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 228.2 | Total Operating Cost | 263.4 |

```
Configuration -- 5 axle semi-trailer unit
                                                                          N.W.T.
Commodity -- Bulk
                                                Annual distance -- 160000 km.
A.    Vehicle Utilization
      Gross Vehicle Weight                          Paved Road        Gravel Road
      Average Payload                               36500 kg.          36500 kg.
      Estimated Annual Quantity                     21980 kg.          21980 kg.
      Trip Running Time                          10990 tonnes       10990 tonnes
      Annual Running Hours                           5.7 hrs.           6.6 hrs.
                                                    2841 hrs.          3314 hrs.
B.    Driver Costs
      Load - unload time cost
      Distance wage                                   $ 3255             $ 3255
      Hourly wage                                    $ 24416                $ 0
      Wage burden                                        $ 0            $ 33373
                                                      $ 6641             $ 8791
C.    Total Operating Costs
   P a v e d   R o a d s
                                                        G r a v e l   R o a d s
               Cost
                per     Cost                                           Cost
   Total    Running      per                                Total       per     Cost
    Cost       Hour      km.                                 Cost   Running      per
       $          $                                             $      Hour      km.
                                                                          $
                             Tractor variable costs
  34,312      12.08     21.4   Driver                      45,419     13.70     28.4
  31,926      11.24     20.0   Fuel                        31,926      9.63     20.0
  18,095       6.37     11.3   Repairs                     21,714      6.55     13.6
   1,094       0.39      0.7   Cleaning                     1,094      0.33      0.7
   2,883       1.01      1.8   Transport                    2,883      0.87      1.8
   6,475       2.28      4.0   Tires                       11,007      3.32      6.9
  94,785      33.37     59.2 Total tractor variable       114,043     34.40     71.4

                             Tractor fixed costs
  16,244       5.72     10.2   Depreciation                16,244      4.90     10.2
     701       0.25      0.4   Licences                       701      0.21      0.4
  16,945       5.97     10.6 Total tractor fixed           16,945      5.11     10.6

 111,730      39.34     69.8 Tractor total                130,988     39.51     82.0

                             Trailer variable costs
  10,440       3.68      6.5   Repairs                     12,527      3.78      7.8
   1,531       0.54      1.0   Cleaning                     1,531      0.46      1.0
   1,889       0.66      1.2   Transport                    1,889      0.57      1.2
   6,334       2.23      4.0   Tires                       10,451      3.15      6.5
  20,194       7.11     12.7 Total trailer variable        26,398      7.96     16.5

                             Trailer fixed costs
   5,922       2.08      3.7   Depreciation                 5,922      1.79      3.7
      20       0.01            Licences                        20      0.01
   5,942       2.09      3.7 Total trailer fixed            5,942      1.80      3.7

  26,136       9.20     16.4 Trailer total                 32,340      9.76     20.2

 137,866      48.54     86.2 Total vehicle costs          163,328     49.27    102.2

   5,666       1.99      3.5 Insurance costs                6,712      2.03      4.2
  26,440       9.31     16.5 Admin. and interest           31,323      9.45     19.6
                             Pickup and delivery
  18,886       6.65     11.8 Profit                        22,374      6.75     14.0
 188,858      66.49    118.0 Total operating cost         223,737     67.50    140.0


*********************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y                  *
*                                                                               *
*        A.    Annual distance travelled --      99,424  mi.                    *
*              Gross vehicle weight      --      80,468 lbs.                    *
*              Average payload           --      48,457 lbs.                    *
*              Estimated annual quantity --      12,114 tons                    *
*                                                                               *
*        B.    Total Operating Cost per mile (cents/mile)                       *
*                                                                               *
*        P a v e d   r o a d s                 G r a v e l   r o a d s          *
*                                                                               *
*                 189.9    Total Operating Cost     225.3                       *
*********************************************************************************
```

```
                                                                              N.W.T.
Configuration -- 5 axle semi-trailer unit
                                                  Annual distance -- 240000 km.
Commodity -- Bulk
                                                     Paved Road        Gravel Road
A.    Vehicle Utilization
      Gross Vehicle Weight                           36500 kg.         36500 kg.
      Average Payload                                21980 kg.         21980 kg.
      Estimated Annual Quantity                  16485 tonnes      16485 tonnes
      Trip Running Time                               5.7 hrs.          6.6 hrs.
      Annual Running Hours                           4261 hrs.         4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 4882            $ 4882
      Distance wage                                  $ 36624           $ 0
      Hourly wage                                    $ 0               $ 50059
      Wage burden                                    $ 9962            $ 13186

C.    Total Operating Costs                                G r a v e l  R o a d s
   P a v e d  R o a d s
                                                                     Cost
            Cost                                                      per      Cost
             per      Cost                                 Total    Running     per
 Total     Running     per                                  Cost      Hour      km.
 Cost       Hour       km.                                   $         $
  $          $
                           Tractor variable costs
 51,468     12.08      21.4    Driver                      68,127    13.70     28.4
 47,889     11.24      20.0    Fuel                        47,889     9.63     20.0
 27,143      6.37      11.3    Repairs                     32,571     6.55     13.6
  1,640      0.38       0.7    Cleaning                     1,640     0.33      0.7
  2,883      0.68       1.2    Transport                    2,883     0.58      1.2
  9,712      2.28       4.0    Tires                       16,511     3.32      6.9
140,735     33.03      58.6  Total tractor variable       169,621    34.11     70.8

                             Tractor fixed costs
 16,244      3.81       6.8    Depreciation                16,244     3.27      6.8
    701      0.16       0.3    Licences                       701     0.14      0.3
 16,945      3.97       7.1  Total tractor fixed           16,945     3.41      7.1

157,680     37.00      65.7  Tractor total                186,566    37.52     77.9

                             Trailer variable costs
 15,659      3.68       6.5    Repairs                     18,791     3.78      7.8
  2,297      0.54       1.0    Cleaning                     2,297     0.46      1.0
  1,889      0.44       0.8    Transport                    1,889     0.38      0.8
  9,501      2.23       4.0    Tires                       15,677     3.15      6.5
 29,346      6.89      12.3  Total trailer variable        38,654     7.77     16.1

                             Trailer fixed costs
  5,922      1.39       2.5    Depreciation                 5,922     1.19      2.5
     20                        Licences                        20
  5,942      1.39       2.5  Total trailer fixed            5,942     1.19      2.5

 35,288      8.28      14.8  Trailer total                 44,596     8.96     18.6

192,968     45.28      80.5  Total vehicle costs          231,162    46.48     96.5

  7,930      1.86       3.3  Insurance costs                9,500     1.91      4.0
 37,008      8.69      15.4  Admin. and interest           44,333     8.92     18.5
                             Pickup and delivery
 26,434      6.20      11.0  Profit                        31,666     6.37     13.2
264,340     62.03     110.2  Total operating cost         316,661    63.68    132.2


*****************************************************************************
*          I m p e r i a l  E q u i v a l e n t  S u m m a r y              *
*                                                                           *
*          A.    Annual distance travelled --      149,136 mi.              *
*                Gross vehicle weight      --       80,468 lbs.             *
*                Average payload           --       48,457 lbs.             *
*                Estimated annual quantity --       18,171 tons             *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          P a v e d  r o a d s               G r a v e l  r o a d s       *
*                                                                           *
*                 177.3    Total Operating Cost    212.7                    *
*****************************************************************************
```

# 7/8 AXLE

# SEMI-TRAILER AND PUP

# DRY FREIGHT

Configuration -- semi-trailer and pup 8 axles British Columbia

Commodity -- Dry Freight

Annual distance -- 80000 km.

| A. | Paved Road | Gravel Road |
|---|---|---|
| Vehicle Utilization | | |
| Gross Vehicle Weight | 63500 kg. | 63500 kg. |
| Average Payload | 34200 kg. | 34200 kg. |
| Estimated Annual Quantity | 8550 tonnes | 8550 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. | Paved Road | Gravel Road |
|---|---|---|
| Driver Costs | | |
| Load - unload time cost | $ 16131 | $ 16131 |
| Distance wage | $ 22736 | $ 0 |
| Hourly wage | $ 0 | $ 33290 |
| Wage burden | $ 8939 | $ 11367 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 47,806 | 33.66 | 59.8 | Driver | 60,788 | 36.68 | 76.0 |
| 18,084 | 12.73 | 22.6 | Fuel | 18,084 | 10.91 | 22.6 |
| 10,729 | 7.55 | 13.4 | Repairs | 12,875 | 7.77 | 16.1 |
| 190 | 0.13 | 0.2 | Cleaning | 190 | 0.11 | 0.2 |
| 3,114 | 2.19 | 3.9 | Transport | 3,114 | 1.88 | 3.9 |
| 2,546 | 1.79 | 3.2 | Tires | 4,328 | 2.61 | 5.4 |
| 82,469 | 58.05 | 103.1 | Total tractor variable | 99,379 | 59.96 | 124.2 |
| | | | Tractor fixed costs | | | |
| 15,593 | 10.98 | 19.5 | Depreciation | 15,593 | 9.41 | 19.5 |
| 2,552 | 1.80 | 3.2 | Licences | 2,552 | 1.54 | 3.2 |
| 18,145 | 12.78 | 22.7 | Total tractor fixed | 18,145 | 10.95 | 22.7 |
| 100,614 | 70.83 | 125.8 | Tractor total | 117,524 | 70.91 | 146.9 |
| | | | Trailer variable costs | | | |
| 4,851 | 3.42 | 6.1 | Repairs | 5,821 | 3.51 | 7.3 |
| 957 | 0.67 | 1.2 | Cleaning | 957 | 0.58 | 1.2 |
| 1,969 | 1.39 | 2.5 | Transport | 1,969 | 1.19 | 2.5 |
| 2,211 | 1.56 | 2.8 | Tires | 3,648 | 2.20 | 4.6 |
| 9,988 | 7.04 | 12.6 | Total trailer variable | 12,395 | 7.48 | 15.6 |
| | | | Trailer fixed costs | | | |
| 4,719 | 3.32 | 5.9 | Depreciation | 4,719 | 2.85 | 5.9 |
| 24 | 0.02 | | Licences | 24 | 0.01 | |
| 4,743 | 3.34 | 5.9 | Total trailer fixed | 4,743 | 2.86 | 5.9 |
| 14,731 | 10.38 | 18.5 | Trailer total | 17,138 | 10.34 | 21.5 |
| 115,345 | 81.21 | 144.3 | Total vehicle costs | 134,662 | 81.25 | 168.4 |
| 4,740 | 3.34 | 5.9 | Insurance costs | 5,534 | 3.34 | 6.9 |
| 22,121 | 15.57 | 27.7 | Admin. and interest | 25,825 | 15.59 | 32.3 |
| | | | Pickup and delivery | | | |
| 15,801 | 11.12 | 19.8 | Profit | 18,447 | 11.13 | 23.1 |
| 158,007 | 111.24 | 197.7 | Total operating cost | 184,468 | 111.31 | 230.7 |

### Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 139,992 lbs.
Average payload -- 75,397 lbs.
Estimated annual quantity -- 9,425 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 318.2 | Total Operating Cost | 371.3 |

Configuration -- semi-trailer and pup 8 axles British Columbia

Commodity -- Dry Freight Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 63500 kg. | 63500 kg. |
| | Average Payload | 34200 kg. | 34200 kg. |
| | Estimated Annual Quantity | 17100 tonnes | 17100 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 32262 | $ 32262 |
| | Distance wage | $ 45472 | $ 0 |
| | Hourly wage | $ 0 | $ 66580 |
| | Wage burden | $ 17879 | $ 22734 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 95,613 | 33.66 | 59.8 | Driver | 121,576 | 36.68 | 76.0 |
| 36,167 | 12.73 | 22.6 | Fuel | 36,167 | 10.91 | 22.6 |
| 21,458 | 7.55 | 13.4 | Repairs | 25,749 | 7.77 | 16.1 |
| 381 | 0.13 | 0.2 | Cleaning | 381 | 0.11 | 0.2 |
| 3,114 | 1.10 | 1.9 | Transport | 3,114 | 0.94 | 1.9 |
| 5,092 | 1.79 | 3.2 | Tires | 8,657 | 2.61 | 5.4 |
| 161,825 | 56.96 | 101.1 | Total tractor variable | 195,644 | 59.02 | 122.2 |
| | | | Tractor fixed costs | | | |
| 15,593 | 5.49 | 9.7 | Depreciation | 15,593 | 4.71 | 9.7 |
| 2,552 | 0.90 | 1.6 | Licences | 2,552 | 0.77 | 1.6 |
| 18,145 | 6.39 | 11.3 | Total tractor fixed | 18,145 | 5.48 | 11.3 |
| 179,970 | 63.35 | 112.4 | Tractor total | 213,789 | 64.50 | 133.5 |
| | | | Trailer variable costs | | | |
| 9,702 | 3.42 | 6.1 | Repairs | 11,642 | 3.51 | 7.3 |
| 1,914 | 0.67 | 1.2 | Cleaning | 1,914 | 0.58 | 1.2 |
| 1,969 | 0.69 | 1.2 | Transport | 1,969 | 0.59 | 1.2 |
| 4,422 | 1.56 | 2.8 | Tires | 7,296 | 2.20 | 4.6 |
| 18,007 | 6.34 | 11.3 | Total trailer variable | 22,821 | 6.88 | 14.3 |
| | | | Trailer fixed costs | | | |
| 4,719 | 1.66 | 2.9 | Depreciation | 4,719 | 1.42 | 2.9 |
| 24 | 0.01 | | Licences | 24 | 0.01 | |
| 4,743 | 1.67 | 2.9 | Total trailer fixed | 4.743 | 1.43 | 2.9 |
| 22,750 | 8.01 | 14.2 | Trailer total | 27,564 | 8.31 | 17.2 |
| 202,720 | 71.36 | 126.6 | Total vehicle costs | 241,353 | 72.81 | 150.7 |
| 8,331 | 2.93 | 5.2 | Insurance costs | 9,919 | 2.99 | 6.2 |
| 38,878 | 13.69 | 24.3 | Admin. and interest | 46,287 | 13.97 | 28.9 |
| 27,770 | 9.78 | 17.4 | Pickup and delivery Profit | 33,062 | 9.98 | 20.7 |
| 277,699 | 97.76 | 173.5 | Total operating cost | 330,621 | 99.75 | 206.5 |

Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 139,992 lbs.
Average payload -- 75,397 lbs.
Estimated annual quantity -- 18,849 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 279.2 | Total Operating Cost | 332.3 |

```
Configuration -- semi-trailer and pup 8 axles             British Columbia

Commodity -- Dry Freight                       Annual distance -- 240000 km.

A.    Vehicle Utilization                       Paved Road         Gravel Road
      Gross Vehicle Weight                      63500 kg.           63500 kg.
      Average Payload                           34200 kg.           34200 kg.
      Estimated Annual Quantity               25650 tonnes        25650 tonnes
      Trip Running Time                          5.7 hrs.            6.6 hrs.
      Annual Running Hours                      4261 hrs.           4971 hrs.

B.    Driver Costs
      Load - unload time cost                   $ 48393             $ 48393
      Distance wage                             $ 68208                 $ 0
      Hourly wage                                   $ 0             $ 99871
      Wage burden                               $ 26818             $ 34101

C.    Total Operating Costs
    P a v e d   R o a d s                          G r a v e l   R o a d s

             Cost                                                    Cost
              per    Cost                                             per     Cost
  Total   Running     per                                  Total   Running     per
   Cost      Hour     km.                                   Cost      Hour     km.
      $         $                                              $         $
                           Tractor variable costs
143,419     33.66    59.8    Driver                      182,365     36.68    76.0
 54,251     12.73    22.6    Fuel                         54,251     10.91    22.6
 32,187      7.55    13.4    Repairs                      38,624      7.77    16.1
    571      0.13     0.2    Cleaning                        571      0.11     0.2
  3,114      0.73     1.3    Transport                     3,114      0.63     1.3
  7,638      1.79     3.2    Tires                        12,985      2.61     5.4
241,180     56.59   100.5  Total tractor variable     291,910     58.71   121.6

                           Tractor fixed costs
 15,593      3.66     6.5    Depreciation                 15,593      3.14     6.5
  2,552      0.60     1.1    Licences                      2,552      0.51     1.1
 18,145      4.26     7.6  Total tractor fixed            18,145      3.65     7.6

259,325     60.85   108.1  Tractor total                 310,055     62.36   129.2

                           Trailer variable costs
 14,553      3.42     6.1    Repairs                      17,463      3.51     7.3
  2,871      0.67     1.2    Cleaning                      2,871      0.58     1.2
  1,969      0.46     0.8    Transport                     1,969      0.40     0.8
  6,633      1.56     2.8    Tires                        10,945      2.20     4.6
 26,026      6.11    10.9  Total trailer variable         33,248      6.69    13.9

                           Trailer fixed costs
  4,719      1.11     2.0    Depreciation                  4,719      0.95     2.0
     24      0.01            Licences                         24
  4,743      1.12     2.0  Total trailer fixed             4,743      0.95     2.0

 30,769      7.23    12.9  Trailer total                  37,991      7.64    15.9

290,094     68.08   121.0  Total vehicle costs           348,046     70.00   145.1

 11,922      2.80     5.0  Insurance costs                14,303      2.88     6.0
 55,634     13.06    23.2  Admin. and interest            66,748     13.43    27.8
                           Pickup and delivery
 39,739      9.33    16.6  Profit                         47,677      9.59    19.9
397,389     93.27   165.8  Total operating cost          476,774     95.90   198.8


*****************************************************************************
*                                                                           *
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                           *
*          A.    Annual distance travelled --    149,136  mi.               *
*                Gross vehicle weight      --    139,992 lbs.               *
*                Average payload           --     75,397 lbs.               *
*                Estimated annual quantity --     28,274 tons               *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          P a v e d   r o a d s             G r a v e l   r o a d s        *
*                                                                           *
*                  266.8     Total Operating Cost    319.9                  *
*****************************************************************************
```

Configuration -- semi-trailer and pup 7 axles Alberta

Commodity -- Dry Freight Annual distance -- 80000 km.

| A. | Paved Road | Gravel Road |
|---|---|---|
| Vehicle Utilization | | |
| Gross Vehicle Weight | 53500 kg. | 53500 kg. |
| Average Payload | 30710 kg. | 30710 kg. |
| Estimated Annual Quantity | 7678 tonnes | 7678 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. | | |
|---|---|---|
| Driver Costs | | |
| Load - unload time cost | $ 12472 | $ 12472 |
| Distance wage | $ 19808 | $ 0 |
| Hourly wage | $ 0 | $ 27955 |
| Wage burden | $ 7747 | $ 9702 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 40,027 | 28.18 | 50.0 | Driver | 50,129 | 30.25 | 62.7 |
| 11,404 | 8.03 | 14.3 | Fuel | 11,404 | 6.88 | 14.3 |
| 10,489 | 7.38 | 13.1 | Repairs | 12,587 | 7.60 | 15.7 |
| 602 | 0.42 | 0.8 | Cleaning | 602 | 0.36 | 0.8 |
| 2,883 | 2.03 | 3.6 | Transport | 2,883 | 1.74 | 3.6 |
| 2,199 | 1.55 | 2.7 | Tires | 3,739 | 2.26 | 4.7 |
| 67,604 | 47.59 | 84.5 | Total tractor variable | 81,344 | 49.09 | 101.8 |
| | | | Tractor fixed costs | | | |
| 14,668 | 10.33 | 18.3 | Depreciation | 14,668 | 8.85 | 18.3 |
| 1,997 | 1.41 | 2.5 | Licences | 1,997 | 1.21 | 2.5 |
| 16,665 | 11.74 | 20.8 | Total tractor fixed | 16,665 | 10.06 | 20.8 |
| 84,269 | 59.33 | 105.3 | Tractor total | 98,009 | 59.15 | 122.6 |
| | | | Trailer variable costs | | | |
| 4,537 | 3.19 | 5.7 | Repairs | 5,444 | 3.29 | 6.8 |
| 1,263 | 0.89 | 1.6 | Cleaning | 1,263 | 0.76 | 1.6 |
| 1,193 | 0.84 | 1.5 | Transport | 1,193 | 0.72 | 1.5 |
| 2,767 | 1.95 | 3.5 | Tires | 4,565 | 2.75 | 5.7 |
| 9,760 | 6.87 | 12.3 | Total trailer variable | 12,465 | 7.52 | 15.6 |
| | | | Trailer fixed costs | | | |
| 4,410 | 3.10 | 5.5 | Depreciation | 4,410 | 2.66 | 5.5 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 4,430 | 3.11 | 5.5 | Total trailer fixed | 4,430 | 2.67 | 5.5 |
| 14,190 | 9.98 | 17.8 | Trailer total | 16,895 | 10.19 | 21.1 |
| 98,459 | 69.31 | 123.1 | Total vehicle costs | 114,904 | 69.34 | 143.7 |
| 4,046 | 2.85 | 5.1 | Insurance costs | 4,722 | 2.85 | 5.9 |
| 18,882 | 13.29 | 23.6 | Admin. and interest | 22,036 | 13.30 | 27.5 |
| 13,487 | 9.50 | 16.9 | Pickup and delivery Profit | 15,740 | 9.50 | 19.7 |
| 134,874 | 94.95 | 168.7 | Total operating cost | 157,402 | 94.99 | 196.8 |

```
*************************************************************************
*           Imperial Equivalent Summary                                 *
*                                                                       *
*     A.    Annual distance travelled --      49,712  mi.               *
*           Gross vehicle weight      --     117,946 lbs.               *
*           Average payload           --      67,703 lbs.               *
*           Estimated annual quantity --       8,463 tons               *
*                                                                       *
*     B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                       *
*     Paved roads                        Gravel roads                   *
*                                                                       *
*           271.5     Total Operating Cost    316.7                     *
*************************************************************************
```

Configuration -- semi-trailer and pup 7 axles    Alberta

Commodity -- Dry Freight    Annual distance -- 160000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 53500 kg. | 53500 kg. |
| Average Payload | 30710 kg. | 30710 kg. |
| Estimated Annual Quantity | 15355 tonnes | 15355 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 2841 hrs. | 3314 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 24943 | $ 24943 |
| Distance wage | $ 39616 | $ 0 |
| Hourly wage | $ 0 | $ 55909 |
| Wage burden | $ 15494 | $ 19405 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 80,053 | 28.18 | 50.0 | Driver | 100,257 | 30.25 | 62.7 |
| 22,808 | 8.03 | 14.3 | Fuel | 22,808 | 6.88 | 14.3 |
| 20,978 | 7.38 | 13.1 | Repairs | 25,174 | 7.60 | 15.7 |
| 1,203 | 0.42 | 0.8 | Cleaning | 1,203 | 0.36 | 0.8 |
| 2,883 | 1.01 | 1.8 | Transport | 2,883 | 0.87 | 1.8 |
| 4,398 | 1.55 | 2.7 | Tires | 7,477 | 2.26 | 4.7 |
| 132,323 | 46.57 | 82.7 | Total tractor variable | 159,802 | 48.22 | 100.0 |
| | | | Tractor fixed costs | | | |
| 14,668 | 5.16 | 9.2 | Depreciation | 14,668 | 4.43 | 9.2 |
| 1,997 | 0.70 | 1.2 | Licences | 1,997 | 0.60 | 1.2 |
| 16,665 | 5.86 | 10.4 | Total tractor fixed | 16,665 | 5.03 | 10.4 |
| 148,988 | 52.43 | 93.1 | Tractor total | 176,467 | 53.25 | 110.4 |
| | | | Trailer variable costs | | | |
| 9,073 | 3.19 | 5.7 | Repairs | 10,888 | 3.29 | 6.8 |
| 2,526 | 0.89 | 1.6 | Cleaning | 2,526 | 0.76 | 1.6 |
| 1,193 | 0.42 | 0.7 | Transport | 1,193 | 0.36 | 0.7 |
| 5,534 | 1.95 | 3.5 | Tires | 9,130 | 2.75 | 5.7 |
| 18,326 | 6.45 | 11.5 | Total trailer variable | 23,737 | 7.16 | 14.8 |
| | | | Trailer fixed costs | | | |
| 4,410 | 1.55 | 2.8 | Depreciation | 4,410 | 1.33 | 2.8 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 4,430 | 1.56 | 2.8 | Total trailer fixed | 4,430 | 1.34 | 2.8 |
| 22,756 | 8.01 | 14.3 | Trailer total | 28,167 | 8.50 | 17.6 |
| 171,744 | 60.44 | 107.4 | Total vehicle costs | 204,634 | 61.75 | 128.0 |
| 7,058 | 2.48 | 4.4 | Insurance costs | 8,410 | 2.54 | 5.3 |
| 32,937 | 11.59 | 20.6 | Admin. and interest | 39,245 | 11.84 | 24.5 |
| | | | Pickup and delivery | | | |
| 23,527 | 8.28 | 14.7 | Profit | 28,032 | 8.46 | 17.5 |
| 235,266 | 82.79 | 147.1 | Total operating cost | 280,321 | 84.59 | 175.3 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 117,946 lbs.
Average payload -- 67,703 lbs.
Estimated annual quantity -- 16,926 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 236.7 | Total Operating Cost | 282.1 |

Configuration -- semi-trailer and pup 7 axles Alberta

Commodity -- Dry Freight Annual distance -- 240000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 53500 kg. | 53500 kg. |
| Average Payload | 30710 kg. | 30710 kg. |
| Estimated Annual Quantity | 23033 tonnes | 23033 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 37415 | $ 37415 |
| Distance wage | $ 59424 | $ 0 |
| Hourly wage | $ 0 | $ 83864 |
| Wage burden | $ 23241 | $ 29107 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 120,080 | 28.18 | 50.0 | Driver | 150,386 | 30.25 | 62.7 |
| 34,212 | 8.03 | 14.3 | Fuel | 34,212 | 6.88 | 14.3 |
| 31,468 | 7.39 | 13.1 | Repairs | 37,761 | 7.60 | 15.7 |
| 1,805 | 0.42 | 0.8 | Cleaning | 1,805 | 0.36 | 0.8 |
| 2,883 | 0.68 | 1.2 | Transport | 2,883 | 0.58 | 1.2 |
| 6,598 | 1.55 | 2.7 | Tires | 11,216 | 2.26 | 4.7 |
| 197,046 | 46.25 | 82.1 | Total tractor variable | 238,263 | 47.93 | 99.4 |
| | | | Tractor fixed costs | | | |
| 14,668 | 3.44 | 6.1 | Depreciation | 14,668 | 2.95 | 6.1 |
| 1,997 | 0.47 | 0.8 | Licences | 1,997 | 0.40 | 0.8 |
| 16,665 | 3.91 | 6.9 | Total tractor fixed | 16,665 | 3.35 | 6.9 |
| 213,711 | 50.16 | 89.0 | Tractor total | 254,928 | 51.28 | 106.3 |
| | | | Trailer variable costs | | | |
| 13,610 | 3.19 | 5.7 | Repairs | 16,332 | 3.29 | 6.8 |
| 3,790 | 0.89 | 1.6 | Cleaning | 3,790 | 0.76 | 1.6 |
| 1,193 | 0.28 | 0.5 | Transport | 1,193 | 0.24 | 0.5 |
| 8,300 | 1.95 | 3.5 | Tires | 13,696 | 2.76 | 5.7 |
| 26,893 | 6.31 | 11.3 | Total trailer variable | 35,011 | 7.05 | 14.6 |
| | | | Trailer fixed costs | | | |
| 4,410 | 1.03 | 1.8 | Depreciation | 4,410 | 0.89 | 1.8 |
| 20 | | | Licences | 20 | | |
| 4,430 | 1.03 | 1.8 | Total trailer fixed | 4,430 | 0.89 | 1.8 |
| 31,323 | 7.34 | 13.1 | Trailer total | 39,441 | 7.94 | 16.4 |
| 245,034 | 57.50 | 102.1 | Total vehicle costs | 294,369 | 59.22 | 122.7 |
| 10,070 | 2.36 | 4.2 | Insurance costs | 12,097 | 2.43 | 5.0 |
| 46,993 | 11.03 | 19.6 | Admin. and interest | 56,454 | 11.36 | 23.5 |
| | | | Pickup and delivery | | | |
| 33,566 | 7.88 | 14.0 | Profit | 40,324 | 8.11 | 16.8 |
| 335,663 | 78.77 | 139.9 | Total operating cost | 403,244 | 81.12 | 168.0 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 117,946 lbs.
Average payload -- 67,703 lbs.
Estimated annual quantity -- 25,389 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 225.1 | Total Operating Cost | 270.4 |

Configuration -- semi-trailer and pup 7 axles Saskatchewan

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 53500 kg. | 53500 kg. |
| | Average Payload | 30710 kg. | 30710 kg. |
| | Estimated Annual Quantity | 7678 tonnes | 7678 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 11474 | $ 11474 |
| | Distance wage | $ 17696 | $ 0 |
| | Hourly wage | $ 0 | $ 25717 |
| | Wage burden | $ 5834 | $ 7438 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 35,004 | 24.65 | 43.8 | Driver | 44,629 | 26.93 | 55.8 |
| 11,404 | 8.03 | 14.3 | Fuel | 11,404 | 6.88 | 14.3 |
| 8,550 | 6.02 | 10.7 | Repairs | 10,261 | 6.19 | 12.8 |
| 478 | 0.34 | 0.6 | Cleaning | 478 | 0.29 | 0.6 |
| 2,287 | 1.61 | 2.9 | Transport | 2,287 | 1.38 | 2.9 |
| 2,111 | 1.49 | 2.6 | Tires | 3,589 | 2.17 | 4.5 |
| 59,834 | 42.14 | 74.9 | Total tractor variable | 72,648 | 43.84 | 90.9 |
| | | | Tractor fixed costs | | | |
| 15,412 | 10.85 | 19.3 | Depreciation | 15,412 | 9.30 | 19.3 |
| 3,174 | 2.23 | 4.0 | Licences | 3,174 | 1.92 | 4.0 |
| 18,586 | 13.08 | 23.3 | Total tractor fixed | 18,586 | 11.22 | 23.3 |
| 78,420 | 55.22 | 98.2 | Tractor total | 91,234 | 55.06 | 114.2 |
| | | | Trailer variable costs | | | |
| 5,081 | 3.58 | 6.4 | Repairs | 6,097 | 3.68 | 7.6 |
| 889 | 0.63 | 1.1 | Cleaning | 889 | 0.54 | 1.1 |
| 1,392 | 0.98 | 1.7 | Transport | 1,392 | 0.84 | 1.7 |
| 2,745 | 1.93 | 3.4 | Tires | 4,529 | 2.73 | 5.7 |
| 10,107 | 7.12 | 12.6 | Total trailer variable | 12,907 | 7.79 | 16.1 |
| | | | Trailer fixed costs | | | |
| 4,631 | 3.26 | 5.8 | Depreciation | 4,631 | 2.79 | 5.8 |
| 44 | 0.03 | 0.1 | Licences | 44 | 0.03 | 0.1 |
| 4,675 | 3.29 | 5.9 | Total trailer fixed | 4,675 | 2.82 | 5.9 |
| 14,782 | 10.41 | 18.5 | Trailer total | 17,582 | 10.61 | 22.0 |
| 93,202 | 65.63 | 116.7 | Total vehicle costs | 108,816 | 65.67 | 136.2 |
| 3,830 | 2.70 | 4.8 | Insurance costs | 4,472 | 2.70 | 5.6 |
| 17,874 | 12.58 | 22.3 | Admin. and interest | 20,869 | 12.59 | 26.1 |
| 12,767 | 8.99 | 16.0 | Pickup and delivery Profit | 14,906 | 9.00 | 18.6 |
| 127,673 | 89.90 | 159.8 | Total operating cost | 149,063 | 89.96 | 186.5 |

**Imperial Equivalent Summary**

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 117,946 lbs.
Average payload -- 67,703 lbs.
Estimated annual quantity -- 8,463 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 257.2 | Total Operating Cost | 300.1 |

```
Configuration -- semi-trailer and pup 7 axles                Saskatchewan

Commodity -- Dry Freight                    Annual distance -- 160000 km.

A.   Vehicle Utilization                    Paved Road        Gravel Road
     Gross Vehicle Weight                    53500 kg.          53500 kg.
     Average Payload                         30710 kg.          30710 kg.
     Estimated Annual Quantity            15355 tonnes       15355 tonnes
     Trip Running Time                        5.7 hrs.           6.6 hrs.
     Annual Running Hours                    2841 hrs.          3314 hrs.

B.   Driver Costs
     Load - unload time cost                   $ 22947            $ 22947
     Distance wage                             $ 35392                $ 0
     Hourly wage                                   $ 0            $ 51435
     Wage burden                               $ 11668            $ 14876

C.   Total Operating Costs
   P a v e d   R o a d s                          G r a v e l   R o a d s

            Cost                                              Cost
             per   Cost                                        per   Cost
  Total  Running    per                             Total  Running    per
   Cost     Hour    km.                              Cost     Hour    km.
      $        $                                        $        $
                         Tractor variable costs
 70,007    24.64   43.8    Driver                  89,258    26.93   55.8
 22,808     8.03   14.3    Fuel                    22,808     6.88   14.3
 17,101     6.02   10.7    Repairs                 20,521     6.19   12.8
    957     0.34    0.6    Cleaning                   957     0.29    0.6
  2,287     0.81    1.4    Transport                2,287     0.69    1.4
  4,223     1.49    2.6    Tires                    7,179     2.17    4.5
117,383    41.33   73.4  Total tractor variable   143,010    43.15   89.4

                         Tractor fixed costs
 15,412     5.43    9.6    Depreciation            15,412     4.65    9.6
  3,174     1.12    2.0    Licences                 3,174     0.96    2.0
 18,586     6.55   11.6  Total tractor fixed       18,586     5.61   11.6

135,969    47.88   85.0  Tractor total            161,596    48.76  101.0

                         Trailer variable costs
 10,161     3.58    6.4    Repairs                 12,193     3.68    7.6
  1,777     0.63    1.1    Cleaning                 1,777     0.54    1.1
  1,392     0.49    0.9    Transport                1,392     0.42    0.9
  5,490     1.93    3.4    Tires                    9,058     2.73    5.7
 18,820     6.63   11.8  Total trailer variable    24,420     7.37   15.3

                         Trailer fixed costs
  4,631     1.63    2.9    Depreciation             4,631     1.40    2.9
     44     0.02           Licences                    44     0.01
  4,675     1.65    2.9  Total trailer fixed        4,675     1.41    2.9

 23,495     8.28   14.7  Trailer total             29,095     8.78   18.2

159,464    56.16   99.7  Total vehicle costs      190,691    57.54  119.2

  6,553     2.31    4.1  Insurance costs            7,837     2.36    4.9
 30,582    10.77   19.1  Admin. and interest       36,571    11.04   22.9
                         Pickup and delivery
 21,844     7.69   13.7  Profit                    26,122     7.88   16.3
218,443    76.93  136.6  Total operating cost     261,221    78.82  163.3


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.   Annual distance travelled --     99,424  mi.              *
*             Gross vehicle weight      --    117,946 lbs.              *
*             Average payload           --     67,703 lbs.              *
*             Estimated annual quantity --     16,925 tons              *
*                                                                       *
*        B.   Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*        P a v e d   r o a d s            G r a v e l   r o a d s       *
*                                                                       *
*                219.8     Total Operating Cost  262.8                  *
*************************************************************************
```

Configuration -- semi-trailer and pup 7 axles

Saskatchewan

Commodity -- Dry Freight

Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 53500 kg. | 53500 kg. |
| | Average Payload | 30710 kg. | 30710 kg. |
| | Estimated Annual Quantity | 23033 tonnes | 23033 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 34421 | $ 34421 |
| | Distance wage | $ 53088 | $ 0 |
| | Hourly wage | $ 0 | $ 77152 |
| | Wage burden | $ 17502 | $ 22315 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 105,011 | 24.64 | 43.8 | Driver | 133,888 | 26.93 | 55.8 |
| 34,212 | 8.03 | 14.3 | Fuel | 34,212 | 6.88 | 14.3 |
| 25,651 | 6.02 | 10.7 | Repairs | 30,782 | 6.19 | 12.8 |
| 1,435 | 0.34 | 0.6 | Cleaning | 1,435 | 0.29 | 0.6 |
| 2,287 | 0.54 | 1.0 | Transport | 2,287 | 0.46 | 1.0 |
| 6,334 | 1.49 | 2.6 | Tires | 10,768 | 2.17 | 4.5 |
| 174,930 | 41.06 | 73.0 | Total tractor variable | 213,372 | 42.92 | 89.0 |
| | | | Tractor fixed costs | | | |
| 15,412 | 3.62 | 6.4 | Depreciation | 15,412 | 3.10 | 6.4 |
| 3,174 | 0.74 | 1.3 | Licences | 3,174 | 0.64 | 1.3 |
| 18,586 | 4.36 | 7.7 | Total tractor fixed | 18,586 | 3.74 | 7.7 |
| 193,516 | 45.42 | 80.7 | Tractor total | 231,958 | 46.66 | 96.7 |
| | | | Trailer variable costs | | | |
| 15,242 | 3.58 | 6.4 | Repairs | 18,290 | 3.68 | 7.6 |
| 2,666 | 0.63 | 1.1 | Cleaning | 2,666 | 0.54 | 1.1 |
| 1,392 | 0.33 | 0.6 | Transport | 1,392 | 0.28 | 0.6 |
| 8,234 | 1.93 | 3.4 | Tires | 13,587 | 2.73 | 5.7 |
| 27,534 | 6.47 | 11.5 | Total trailer variable | 35,935 | 7.23 | 15.0 |
| | | | Trailer fixed costs | | | |
| 4,631 | 1.09 | 1.9 | Depreciation | 4,631 | 0.93 | 1.9 |
| 44 | 0.01 | | Licences | 44 | 0.01 | |
| 4,675 | 1.10 | 1.9 | Total trailer fixed | 4,675 | 0.94 | 1.9 |
| 32,209 | 7.57 | 13.4 | Trailer total | 40,610 | 8.17 | 16.9 |
| 225,725 | 52.99 | 94.1 | Total vehicle costs | 272,568 | 54.83 | 113.6 |
| 9,276 | 2.18 | 3.9 | Insurance costs | 11,201 | 2.25 | 4.7 |
| 43,290 | 10.16 | 18.0 | Admin. and interest | 52,273 | 10.52 | 21.8 |
| | | | Pickup and delivery | | | |
| 30,921 | 7.26 | 12.9 | Profit | 37,338 | 7.51 | 15.6 |
| 309,212 | 72.59 | 128.9 | Total operating cost | 373,380 | 75.11 | 155.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 117,946 lbs.
Average payload -- 67,703 lbs.
Estimated annual quantity -- 25,389 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 207.4 | Total Operating Cost | 250.6 |

Configuration -- semi-trailer and pup 7 axles                Manitoba

Commodity -- Dry Freight                Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 56500 kg. | 56500 kg. |
| | Average Payload | 33710 kg. | 33710 kg. |
| | Estimated Annual Quantity | 8428 tonnes | 8428 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 12594 | $ 12594 |
| | Distance wage | $ 17696 | $ 0 |
| | Hourly wage | $ 0 | $ 26278 |
| | Wage burden | $ 6361 | $ 8163 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 36,651 | 25.80 | 45.8 | Driver | 47,035 | 28.39 | 58.8 |
| 14,811 | 10.43 | 18.5 | Fuel | 14,811 | 8.94 | 18.5 |
| 8,202 | 5.77 | 10.3 | Repairs | 9,843 | 5.94 | 12.3 |
| 853 | 0.60 | 1.1 | Cleaning | 853 | 0.51 | 1.1 |
| 2,486 | 1.75 | 3.1 | Transport | 2,486 | 1.50 | 3.1 |
| 2,201 | 1.55 | 2.8 | Tires | 3,743 | 2.26 | 4.7 |
| 65,204 | 45.90 | 81.6 | Total tractor variable | 78,771 | 47.54 | 98.5 |
| | | | Tractor fixed costs | | | |
| 15,606 | 10.99 | 19.5 | Depreciation | 15,606 | 9.42 | 19.5 |
| 3,525 | 2.48 | 4.4 | Licences | 3,525 | 2.13 | 4.4 |
| 19,131 | 13.47 | 23.9 | Total tractor fixed | 19,131 | 11.55 | 23.9 |
| 84,335 | 59.37 | 105.5 | Tractor total | 97,902 | 59.09 | 122.4 |
| | | | Trailer variable costs | | | |
| 4,524 | 3.19 | 5.7 | Repairs | 5,429 | 3.28 | 6.8 |
| 995 | 0.70 | 1.2 | Cleaning | 995 | 0.60 | 1.2 |
| 895 | 0.63 | 1.1 | Transport | 895 | 0.54 | 1.1 |
| 2,525 | 1.78 | 3.2 | Tires | 4,167 | 2.51 | 5.2 |
| 8,939 | 6.30 | 11.2 | Total trailer variable | 11,486 | 6.93 | 14.3 |
| | | | Trailer fixed costs | | | |
| 4,675 | 3.29 | 5.8 | Depreciation | 4,675 | 2.82 | 5.8 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 4,695 | 3.30 | 5.8 | Total trailer fixed | 4,695 | 2.83 | 5.8 |
| 13,634 | 9.60 | 17.0 | Trailer total | 16,181 | 9.76 | 20.1 |
| 97,969 | 68.97 | 122.5 | Total vehicle costs | 114,083 | 68.85 | 142.5 |
| 4,026 | 2.83 | 5.0 | Insurance costs | 4,688 | 2.83 | 5.9 |
| 18,789 | 13.23 | 23.5 | Admin. and interest | 21,878 | 13.20 | 27.3 |
| | | | Pickup and delivery | | | |
| 13,420 | 9.45 | 16.8 | Profit | 15,627 | 9.43 | 19.5 |
| 134,204 | 94.48 | 167.8 | Total operating cost | 156,276 | 94.31 | 195.2 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 124,560 lbs.
Average payload -- 74,317 lbs.
Estimated annual quantity -- 9,290 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 270.0 | Total Operating Cost | 314.1 |

Configuration -- semi-trailer and pup 7 axles

Commodity -- Dry Freight

Manitoba

Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 56500 kg. | 56500 kg. |
| | Average Payload | 33710 kg. | 33710 kg. |
| | Estimated Annual Quantity | 16855 tonnes | 16855 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 25189 | $ 25189 |
| | Distance wage | $ 35392 | $ 0 |
| | Hourly wage | $ 0 | $ 52556 |
| | Wage burden | $ 12722 | $ 16326 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 73,303 | 25.81 | 45.8 | Driver | 94.071 | 28.39 | 58.8 |
| 29,622 | 10.43 | 18.5 | Fuel | 29,622 | 8.94 | 18.5 |
| 16,405 | 5.78 | 10.3 | Repairs | 19,686 | 5.94 | 12.3 |
| 1,706 | 0.60 | 1.1 | Cleaning | 1,706 | 0.51 | 1.1 |
| 2,486 | 0.88 | 1.6 | Transport | 2,486 | 0.75 | 1.6 |
| 4,403 | 1.55 | 2.8 | Tires | 7,485 | 2.26 | 4.7 |
| 127,925 | 45.05 | 80.1 | Total tractor variable | 155,056 | 46.79 | 97.0 |
| | | | Tractor fixed costs | | | |
| 15,606 | 5.49 | 9.8 | Depreciation | 15,606 | 4.71 | 9.8 |
| 3,525 | 1.24 | 2.2 | Licences | 3,525 | 1.06 | 2.2 |
| 19,131 | 6.73 | 12.0 | Total tractor fixed | 19,131 | 5.77 | 12.0 |
| 147,056 | 51.78 | 92.1 | Tractor total | 174,187 | 52.56 | 109.0 |
| | | | Trailer variable costs | | | |
| 9,048 | 3.19 | 5.7 | Repairs | 10,857 | 3.28 | 6.8 |
| 1,990 | 0.70 | 1.2 | Cleaning | 1,990 | 0.60 | 1.2 |
| 895 | 0.32 | 0.6 | Transport | 895 | 0.27 | 0.6 |
| 5,050 | 1.78 | 3.2 | Tires | 8,333 | 2.51 | 5.2 |
| 16,983 | 5.99 | 10.7 | Total trailer variable | 22,075 | 6.66 | 13.8 |
| | | | Trailer fixed costs | | | |
| 4,675 | 1.65 | 2.9 | Depreciation | 4,675 | 1.41 | 2.9 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 4,695 | 1.66 | 2.9 | Total trailer fixed | 4,695 | 1.42 | 2.9 |
| 21.678 | 7.65 | 13.6 | Trailer total | 26,770 | 8.08 | 16.7 |
| 168,734 | 59.43 | 105.7 | Total vehicle costs | 200,957 | 60.64 | 125.7 |
| 6,934 | 2.44 | 4.3 | Insurance costs | 8,258 | 2.49 | 5.2 |
| 32,360 | 11.39 | 20.2 | Admin. and interest | 38,540 | 11.63 | 24.1 |
| | | | Pickup and delivery | | | |
| 23,114 | 8.14 | 14.4 | Profit | 27,528 | 8.31 | 17.2 |
| 231,142 | 81.40 | 144.6 | Total operating cost | 275,283 | 83.07 | 172.2 |

**Imperial Equivalent Summary**

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 124,56[illegible] lbs.
Average payload -- 74,317 lbs.
Estimated annual quantity -- 18,579 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 232.7 | Total Operating Cost | 277.1 |

```
Configuration -- semi-trailer and pup 7 axles                        Manitoba

Commodity -- Dry Freight                        Annual distance -- 240000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                         56500 kg.          56500 kg.
      Average Payload                              33710 kg.          33710 kg.
      Estimated Annual Quantity                25283 tonnes       25283 tonnes
      Trip Running Time                             5.7 hrs.           6.6 hrs.
      Annual Running Hours                         4261 hrs.          4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 37783            $ 37783
      Distance wage                                  $ 53088                $ 0
      Hourly wage                                        $ 0            $ 78834
      Wage burden                                    $ 19083            $ 24490

C.    Total Operating Costs
   P a v e d   R o a d s                           G r a v e l   R o a d s

              Cost                                                  Cost
               per     Cost                                          per     Cost
   Total   Running      per                               Total  Running      per
    Cost      Hour      km.                                Cost     Hour      km.
       $         $                                            $        $
                               Tractor variable costs
 109,954     25.81     45.8      Driver                 141,107    28.39     58.8
  44,433     10.43     18.5      Fuel                    44,433     8.94     18.5
  24,607      5.78     10.3      Repairs                 29,529     5.94     12.3
   2,559      0.60      1.1      Cleaning                 2,559     0.51      1.1
   2,486      0.58      1.0      Transport                2,486     0.50      1.0
   6,604      1.55      2.8      Tires                   11,228     2.26      4.7
 190,643     44.75     79.5    Total tractor variable   231,342    46.54     96.4

                               Tractor fixed costs
  15,606      3.66      6.5      Depreciation            15,606     3.14      6.5
   3,525      0.83      1.5      Licences                 3,525     0.71      1.5
  19,131      4.49      8.0    Total tractor fixed       19,131     3.85      8.0

 209,774     49.24     87.5    Tractor total            250,473    50.39    104.4

                               Trailer variable costs
  13,571      3.18      5.7      Repairs                 16,286     3.28      6.8
   2,986      0.70      1.2      Cleaning                 2,986     0.60      1.2
     895      0.21      0.4      Transport                  895     0.18      0.4
   7,576      1.78      3.2      Tires                   12,500     2.51      5.2
  25,028      5.87     10.5    Total trailer variable    32,667     6.57     13.6

                               Trailer fixed costs
   4,675      1.10      1.9      Depreciation             4,675     0.94      1.9
      20                         Licences                    20
   4,695      1.10      1.9    Total trailer fixed        4,695     0.94      1.9

  29,723      6.97     12.4    Trailer total             37,362     7.51     15.5

 239,497     56.21     99.9    Total vehicle costs      287,835    57.90    119.9

   9,842      2.31      4.1    Insurance costs           11,829     2.38      4.9
  45,931     10.78     19.1    Admin. and interest       55,201    11.10     23.0
                               Pickup and delivery
  32,808      7.70     13.7    Profit                    39,429     7.93     16.4
 328,078     77.00    136.8    Total operating cost     394,294    79.31    164.2


*****************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y              *
*                                                                           *
*        A.    Annual distance travelled --     149,136  mi.                *
*              Gross vehicle weight      --     124,560  lbs.               *
*              Average payload           --      74,317  lbs.               *
*              Estimated annual quantity --      27,869  tons               *
*                                                                           *
*        B.    Total Operating Cost per mile (cents/mile)                   *
*                                                                           *
*        P a v e d   r o a d s            G r a v e l   r o a d s           *
*                                                                           *
*                 220.2     Total Operating Cost    264.2                   *
*****************************************************************************
```

Configuration -- semi-trailer and pup 7 axles

Ontario

Commodity -- Dry Freight

Annual distance -- 80000 km.

A. Vehicle Utilization

| | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 63500 kg. | 63500 kg. |
| Average Payload | 31750 kg. | 31750 kg. |
| Estimated Annual Quantity | 7938 tonnes | 7938 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

B. Driver Costs

| | Paved Road | Gravel Road |
|---|---|---|
| Load - unload time cost | $ 11386 | $ 11386 |
| Distance wage | $ 15104 | $ 0 |
| Hourly wage | $ 0 | $ 24871 |
| Wage burden | $ 6358 | $ 8702 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 32,848 | 23.13 | 41.1 | Driver | 44,959 | 27.13 | 56.2 |
| 15,225 | 10.72 | 19.0 | Fuel | 15,225 | 9.19 | 19.0 |
| 10,440 | 7.35 | 13.1 | Repairs | 12,527 | 7.56 | 15.7 |
| 328 | 0.23 | 0.4 | Cleaning | 328 | 0.20 | 0.4 |
| 1,790 | 1.26 | 2.2 | Transport | 1,790 | 1.08 | 2.2 |
| 2,331 | 1.64 | 2.9 | Tires | 3,963 | 2.39 | 5.0 |
| 62,962 | 44.33 | 78.7 | Total tractor variable | 78,792 | 47.55 | 98.5 |
| | | | Tractor fixed costs | | | |
| 14,810 | 10.43 | 18.5 | Depreciation | 14,810 | 8.94 | 18.5 |
| 2,690 | 1.89 | 3.4 | Licences | 2,690 | 1.62 | 3.4 |
| 17,500 | 12.32 | 21.9 | Total tractor fixed | 17,500 | 10.56 | 21.9 |
| 80,462 | 56.65 | 100.6 | Tractor total | 96,292 | 58.11 | 120.4 |
| | | | Trailer variable costs | | | |
| 5,145 | 3.62 | 6.4 | Repairs | 6,174 | 3.73 | 7.7 |
| 1,444 | 1.02 | 1.8 | Cleaning | 1,444 | 0.87 | 1.8 |
| 1,491 | 1.05 | 1.9 | Transport | 1,491 | 0.90 | 1.9 |
| 2,525 | 1.78 | 3.2 | Tires | 4,167 | 2.51 | 5.2 |
| 10,605 | 7.47 | 13.3 | Total trailer variable | 13,276 | 8.01 | 16.6 |
| | | | Trailer fixed costs | | | |
| 4,410 | 3.10 | 5.5 | Depreciation | 4,410 | 2.66 | 5.5 |
| | | | Licences | | | |
| 4,410 | 3.10 | 5.5 | Total trailer fixed | 4,410 | 2.66 | 5.5 |
| 15,015 | 10.57 | 18.8 | Trailer total | 17,686 | 10.67 | 22.1 |
| 95,477 | 67.22 | 119.4 | Total vehicle costs | 113,978 | 68.78 | 142.5 |
| 3,924 | 2.76 | 4.9 | Insurance costs | 4,684 | 2.83 | 5.9 |
| 18,311 | 12.89 | 22.9 | Admin. and interest | 21,859 | 13.19 | 27.3 |
| | | | Pickup and delivery | | | |
| 13,079 | 9.21 | 16.3 | Profit | 15,613 | 9.42 | 19.5 |
| 130,791 | 92.08 | 163.5 | Total operating cost | 156,134 | 94.22 | 195.2 |

Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 139,992 lbs.
Average payload -- 69,996 lbs.
Estimated annual quantity -- 8,750 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 263.1 | Total Operating Cost | 314.1 |

```
Configuration -- semi-trailer and pup 7 axles                    Ontario

Commodity -- Dry Freight                   Annual distance -- 160000 km.

A.   Vehicle Utilization                    Paved Road       Gravel Road
     Gross Vehicle Weight                    63500 kg.         63500 kg.
     Average Payload                         31750 kg.         31750 kg.
     Estimated Annual Quantity            15875 tonnes      15875 tonnes
     Trip Running Time                        5.7 hrs.          6.6 hrs.
     Annual Running Hours                    2841 hrs.         3314 hrs.

B.   Driver Costs
     Load - unload time cost                   $ 22772           $ 22772
     Distance wage                             $ 30208               $ 0
     Hourly wage                                   $ 0           $ 49743
     Wage burden                               $ 12715           $ 17404

C.   Total Operating Costs
   P a v e d   R o a d s                         G r a v e l   R o a d s

            Cost                                             Cost
             per   Cost                                       per   Cost
  Total  Running    per                            Total  Running    per
   Cost     Hour    km.                             Cost     Hour    km.
      $        $                                       $        $
                         Tractor variable costs
 65,695    23.13   41.1    Driver                 89,919    27.13   56.2
 30,450    10.72   19.0    Fuel                   30,450     9.19   19.0
 20,879     7.35   13.0    Repairs                25,055     7.56   15.7
    656     0.23    0.4    Cleaning                  656     0.20    0.4
  1,790     0.63    1.1    Transport               1,790     0.54    1.1
  4,662     1.64    2.9    Tires                   7,925     2.39    5.0
124,132    43.70   77.5  Total tractor variable  155,795    47.01   97.4

                         Tractor fixed costs
 14,810     5.21    9.3    Depreciation           14,810     4.47    9.3
  2,690     0.95    1.7    Licences                2,690     0.81    1.7
 17,500     6.16   11.0  Total tractor fixed      17,500     5.28   11.0

141,632    49.86   88.5  Tractor total           173,295    52.29  108.4

                         Trailer variable costs
 10,290     3.62    6.4    Repairs                12,348     3.73    7.7
  2,887     1.02    1.8    Cleaning                2,887     0.87    1.8
  1,491     0.52    0.9    Transport               1,491     0.45    0.9
  5,050     1.78    3.2    Tires                   8,333     2.51    5.2
 19,718     6.94   12.3  Total trailer variable   25,059     7.56   15.6

                         Trailer fixed costs
  4,410     1.55    2.8    Depreciation            4,410     1.33    2.8
                           Licences
  4,410     1.55    2.8  Total trailer fixed       4,410     1.33    2.8

 24,128     8.49   15.1  Trailer total            29,469     8.89   18.4

165,760    58.35  103.6  Total vehicle costs     202,764    61.18  126.8

  6,812     2.40    4.3  Insurance costs           8,333     2.51    5.2
 31,790    11.19   19.9  Admin. and interest      38,887    11.73   24.3
                         Pickup and delivery
 22,707     7.99   14.2  Profit                   27,776     8.38   17.4
227,069    79.93  142.0  Total operating cost    277,760    83.80  173.7



************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                      *
*        A.   Annual distance travelled --     99,424 mi.              *
*             Gross vehicle weight      --    139,992 lbs.             *
*             Average payload           --     69,996 lbs.             *
*             Estimated annual quantity --     17,499 tons             *
*                                                                      *
*        B.   Total Operating Cost per mile (cents/mile)               *
*                                                                      *
*        P a v e d   r o a d s             G r a v e l   r o a d s     *
*                                                                      *
*               228.5     Total Operating Cost   279.5                 *
************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                         Ontario

Commodity -- Dry Freight                       Annual distance -- 240000 km.

A.    Vehicle Utilization                       Paved Road         Gravel Road
      Gross Vehicle Weight                      63500 kg.           63500 kg.
      Average Payload                           31750 kg.           31750 kg.
      Estimated Annual Quantity               23813 tonnes        23813 tonnes
      Trip Running Time                           5.7 hrs.            6.6 hrs.
      Annual Running Hours                       4261 hrs.           4971 hrs.

B.    Driver Costs
      Load - unload time cost                    $ 34158             $ 34158
      Distance wage                              $ 45312                 $ 0
      Hourly wage                                    $ 0             $ 74614
      Wage burden                                $ 19073             $ 26105

C.    Total Operating Costs
   Paved Roads
                                                          Gravel Roads
           Cost
            per                                                     Cost
  Total   Running    Cost                                            per      Cost
  Cost     Hour      per                                  Total    Running     per
   $        $        km.                                  Cost      Hour       km.
                                                           $         $
                          Tractor variable costs
 98,543    23.13     41.1   Driver                       134.877    27.13     56.2
 45.675    10.72     19.0   Fuel                          45,675     9.19     19.0
 31.319     7.35     13.0   Repairs                       37,582     7.56     15.7
    984     0.23      0.4   Cleaning                         984     0.20      0.4
  1,790     0.42      0.7   Transport                      1,790     0.36      0.7
  6,993     1.64      2.9   Tires                         11,888     2.39      5.0
185.304    43.49     77.1 Total tractor variable         232.796    46.83     97.0

                          Tractor fixed costs
 14,810     3.48      6.2   Depreciation                  14.810     2.98      6.2
  2,690     0.63      1.1   Licences                       2.690     0.54      1.1
 17,500     4.11      7.3 Total tractor fixed             17,500     3.52      7.3

202,804    47.60     84.4 Tractor total                  250,296    50.35    104.3

                          Trailer variable costs
 15,436     3.62      6.4   Repairs                       18.523     3.73      7.7
  4,331     1.02      1.8   Cleaning                       4,331     0.87      1.8
  1,491     0.35      0.6   Transport                      1,491     0.30      0.6
  7,576     1.78      3.2   Tires                         12,500     2.51      5.2
 28,834     6.77     12.0 Total trailer variable          36,845     7.41     15.3

                          Trailer fixed costs
  4,410     1.03      1.8   Depreciation                   4,410     0.89      1.8
                            Licences
  4,410     1.03      1.8 Total trailer fixed              4,410     0.89      1.8

 33.244     7.80     13.8 Trailer total                   41,255     8.30     17.1

236,048    55.40     98.2 Total vehicle costs            291,551    58.65    121.4

  9,701     2.28      4.0 Insurance costs                 11,982     2.41      5.0
 45,269    10.62     18.9 Admin. and interest             55,914    11.25     23.3
                          Pickup and delivery
 32,335     7.59     13.5 Profit                          39,938     8.03     16.6
323.353    75.89    134.6 Total operating cost           399,385    80.34    166.3


*******************************************************************************
*           Imperial Equivalent Summary                                       *
*                                                                             *
*        A.    Annual distance travelled --      149,136  mi.                 *
*              Gross vehicle weight      --      139,992  lbs.                *
*              Average payload           --       69,996  lbs.                *
*              Estimated annual quantity --       26,249  tons                *
*                                                                             *
*        B.    Total Operating Cost per mile (cents/mile)                     *
*                                                                             *
*        Paved roads                        Gravel roads                      *
*                                                                             *
*              216.6    Total Operating Cost    267.6                         *
*******************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                     Quebec
Commodity -- Dry Freight                   Annual distance --  80000 km.

A.   Vehicle Utilization                    Paved Road       Gravel Road
     Gross Vehicle Weight                    57500 kg.         57500 kg.
     Average Payload                         29930 kg.         29930 kg.
     Estimated Annual Quantity             7483 tonnes       7483 tonnes
     Trip Running Time                        5.7 hrs.          6.6 hrs.
     Annual Running Hours                    1420 hrs.         1657 hrs.

B.   Driver Costs
     Load - unload time cost                    $ 9270            $ 9270
     Distance wage                             $ 13272               $ 0
     Hourly wage                                   $ 0           $ 21195
     Wage burden                                $ 5635            $ 7617

C.   Total Operating Costs
   P a v e d   R o a d s                         G r a v e l   R o a d s

            Cost                                             Cost
             per   Cost                                       per   Cost
  Total  Running    per                          Total    Running    per
   Cost     Hour    km.                           Cost       Hour    km.
      $        $                                     $          $
                         Tractor variable costs
 28,177    19.84   35.2    Driver                 38,086    22.98   47.6
 16,463    11.59   20.6    Fuel                   16,463     9.94   20.6
 10,589     7.46   13.2    Repairs                12,706     7.67   15.9
    273     0.19    0.3    Cleaning                  273     0.16    0.3
  2,187     1.54    2.7    Transport               2,187     1.32    2.7
  2,460     1.73    3.1    Tires                   4,183     2.52    5.2
 60,149    42.35   75.1  Total tractor variable   73,898    44.59   92.3

                         Tractor fixed costs
 16,122    11.35   20.2    Depreciation           16,122     9.73   20.2
  2,756     1.94    3.4    Licences                2,756     1.66    3.4
 18,878    13.29   23.6  Total tractor fixed      18,878    11.39   23.6

 79,027    55.64   98.7  Tractor total            92,776    55.98  115.9

                         Trailer variable costs
  4,847     3.41    6.1    Repairs                 5,816     3.51    7.3
  1,378     0.97    1.7    Cleaning                1,378     0.83    1.7
  1,591     1.12    2.0    Transport               1,591     0.96    2.0
  2,655     1.87    3.3    Tires                   4,380     2.64    5.5
 10,471     7.37   13.1  Total trailer variable   13,165     7.94   16.5

                         Trailer fixed costs
  4,807     3.38    6.0    Depreciation            4,807     2.90    6.0
     86     0.06    0.1    Licences                   86     0.05    0.1
  4,893     3.44    6.1  Total trailer fixed       4,893     2.95    6.1

 15,364    10.81   19.2  Trailer total            18,058    10.89   22.6

 94,391    66.45  117.9  Total vehicle costs     110,834    66.87  138.5

  3,879     2.73    4.8  Insurance costs           4,555     2.75    5.7
 18,102    12.75   22.6  Admin. and interest      21,256    12.83   26.6
                         Pickup and delivery
 12,930     9.10   16.2  Profit                   15,183     9.16   19.0
129,302    91.03  161.5  Total operating cost    151,828    91.61  189.8


*************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*        A.   Annual distance travelled --      49,712 mi.              *
*             Gross vehicle weight      --     126,765 lbs.             *
*             Average payload           --      65,984 lbs.             *
*             Estimated annual quantity --       8,249 tons             *
*                                                                       *
*        B.   Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*        P a v e d   r o a d s             G r a v e l   r o a d s      *
*                                                                       *
*                259.9     Total Operating Cost   305.4                 *
*************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                          Quebec

Commodity -- Dry Freight                     Annual distance -- 160000 km.

A.    Vehicle Utilization                          Paved Road       Gravel Road
      Gross Vehicle Weight                         57500 kg.         57500 kg.
      Average Payload                              29930 kg.         29930 kg.
      Estimated Annual Quantity                14965 tonnes      14965 tonnes
      Trip Running Time                             5.7 hrs.          6.6 hrs.
      Annual Running Hours                         2841 hrs.         3314 hrs.

B.    Driver Costs
      Load - unload time cost                      $ 18540           $ 18540
      Distance wage                                $ 26544               $ 0
      Hourly wage                                      $ 0           $ 42398
      Wage burden                                  $ 11271           $ 15234

C.    Total Operating Costs
   P a v e d   R o a d s
                                                   G r a v e l   R o a d s
               Cost
                per     Cost                                         Cost
   Total    Running      per                                          per    Cost
    Cost       Hour      km.                              Total   Running     per
      $          $                                         Cost      Hour     km.
                                                             $          $
                             Tractor variable costs
  56,355      19.84     35.2    Driver                   76,172     22.98    47.6
  32,925      11.59     20.6    Fuel                     32.925      9.93    20.6
  21,177       7.46     13.2    Repairs                  25,413      7.67    15.9
     547       0.19      0.3    Cleaning                    547      0.17     0.3
   2,187       0.77      1.4    Transport                 2,187      0.66     1.4
   4,921       1.73      3.1    Tires                     8,366      2.52     5.2
 118,112      41.58     73.8 Total tractor variable     145.610     43.93    91.0

                             Tractor fixed costs
  16,122       5.68     10.1    Depreciation             16,122      4.86    10.1
   2,756       0.97      1.7    Licences                  2,756      0.83     1.7
  18,678       6.65     11.8 Total tractor fixed         18,878      5.69    11.8

 136,990      48.23     85.6 Tractor total              164,488     49.62   102.8

                             Trailer variable costs
   9,694       3.41      6.1    Repairs                  11,633      3.51     7.3
   2,756       0.97      1.7    Cleaning                  2,756      0.83     1.7
   1,591       0.56      1.0    Transport                 1,591      0.48     1.0
   5,309       1.87      3.3    Tires                     8,761      2.64     5.5
  19,350       6.81     12.1 Total trailer variable      24,741      7.46    15.5

                             Trailer fixed costs
   4,807       1.69      3.0    Depreciation              4.807      1.45     3.0
      86       0.03      0.1    Licences                     86      0.03     0.1
   4,893       1.72      3.1 Total trailer fixed          4.893      1.48     3.1

  24,243       8.53     15.2 Trailer total               29.634      8.94    18.6

 161,233      56.76    100.8 Total vehicle costs        194,122     58.56   121.4

   6,626       2.33      4.1 Insurance costs              7,978      2.41     5.0
  30,922      10.89     19.3 Admin. and interest         37,229     11.23    23.3
                             Pickup and delivery
  22,087       7.78     13.8 Profit                      26,592      8.02    16.6
 220,868      77.76    138.0 Total operating cost       265,921     80.22   166.3


*****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                           *
*         A.    Annual distance travelled --      99,424  mi.               *
*               Gross vehicle weight      --     126,765 lbs.               *
*               Average payload           --      65,984 lbs.               *
*               Estimated annual quantity --      16,496 tons               *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         P a v e d   r o a d s              G r a v e l   r o a d s        *
*                                                                           *
*                 222.1     Total Operating Cost    267.6                   *
*****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                          Quebec

Commodity -- Dry Freight                     Annual distance -- 240000 km.

A.    Vehicle Utilization                          Paved Road       Gravel Road
      Gross Vehicle Weight                          57500 kg.         57500 kg.
      Average Payload                               29930 kg.         29930 kg.
      Estimated Annual Quantity                 22448 tonnes      22448 tonnes
      Trip Running Time                               5.7 hrs.          6.6 hrs.
      Annual Running Hours                         4261 hrs.          4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 27810           $ 27810
      Distance wage                                  $ 39816               $ 0
      Hourly wage                                        $ 0           $ 63597
      Wage burden                                    $ 16906           $ 22852

C.    Total Operating Costs
   P a v e d   R o a d s                             G r a v e l   R o a d s

            Cost                                                Cost
             per    Cost                                         per    Cost
  Total  Running     per                               Total Running     per
   Cost     Hour     km.                                Cost    Hour     km.
      $        $                                           $       $
                         Tractor variable costs
 84,532    19.84    35.2   Driver                    114,259   22.98    47.6
 49,388    11.59    20.6   Fuel                       49,388    9.94    20.6
 31,766     7.46    13.2   Repairs                    38,119    7.67    15.9
    820     0.19     0.3   Cleaning                      820    0.16     0.3
  2,187     0.51     0.9   Transport                   2,187    0.44     0.9
  7,381     1.73     3.1   Tires                      12,548    2.52     5.2
176,074    41.32    73.3 Total tractor variable      217,321   43.71    90.5

                         Tractor fixed costs
 16,122     3.78     6.7   Depreciation               16,122    3.24     6.7
  2,756     0.65     1.1   Licences                    2,756    0.55     1.1
 18,878     4.43     7.8 Total tractor fixed          18,878    3.79     7.8

194,952    45.75    81.1 Tractor total               236,199   47.50    98.3

                         Trailer variable costs
 14,541     3.41     6.1   Repairs                    17,449    3.51     7.3
  4,134     0.97     1.7   Cleaning                    4,134    0.83     1.7
  1,591     0.37     0.7   Transport                   1,591    0.32     0.7
  7,964     1.87     3.3   Tires                      13,141    2.64     5.5
 28,230     6.62    11.8 Total trailer variable       36,315    7.30    15.2

                         Trailer fixed costs
  4,807     1.13     2.0   Depreciation                4,807    0.97     2.0
     86     0.02           Licences                       86    0.02
  4,893     1.15     2.0 Total trailer fixed           4,893    0.99     2.0

 33,123     7.77    13.8 Trailer total                41,208    8.29    17.2

228,075    53.52    94.9 Total vehicle costs         277,407   55.79   115.5

  9,373     2.20     3.9 Insurance costs              11,400    2.29     4.8
 43,741    10.27    18.2 Admin. and interest          53,201   10.70    22.2
                         Pickup and delivery
 31,243     7.33    13.0 Profit                       38,001    7.64    15.8
312,432    73.32   130.0 Total operating cost        380,009   76.42   158.3


*****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                           *
*         A.    Annual distance travelled --     149,136  mi.               *
*               Gross vehicle weight      --     126,765 lbs.               *
*               Average payload           --      65,984 lbs.               *
*               Estimated annual quantity --      24,744 tons               *
*                                                                           *
*         B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                           *
*         P a v e d   r o a d s           G r a v e l   r o a d s           *
*                                                                           *
*                 209.2     Total Operating Cost    254.8                   *
*****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                          Maritimes
Commodity -- Dry Freight                         Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road          Gravel Road
      Gross Vehicle Weight                          56500 kg.           56500 kg.
      Average Payload                               33210 kg.           33210 kg.
      Estimated Annual Quantity                   8303 tonnes         8303 tonnes
      Trip Running Time                               5.7 hrs.            6.6 hrs.
      Annual Running Hours                          1420 hrs.           1657 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 7721              $ 7721
      Distance wage                                 $ 11320                 $ 0
      Hourly wage                                       $ 0             $ 16295
      Wage burden                                    $ 3427              $ 4323

C.    Total Operating Costs
   P a v e d   R o a d s
                                                 G r a v e l   R o a d s
            Cost                                                  Cost
             per     Cost                                          per      Cost
  Total  Running      per                              Total   Running       per
   Cost     Hour      km.                               Cost      Hour       km.
      $        $                                           $         $

                         Tractor variable costs
 22,468    15.82     28.1   Driver                    28,339     17.10      35.4
 15,506    10.92     19.4   Fuel                      15,506      9.36      19.4
 10,171     7.16     12.7   Repairs                   12,205      7.37      15.3
    219     0.15      0.3   Cleaning                     219      0.13       0.3
  1,988     1.40      2.5   Transport                  1,988      1.20       2.5
  2,095     1.48      2.6   Tires                      3,561      2.15       4.5
 52,447    36.93     65.6 Total tractor variable      61,818     37.31      77.4

                          Tractor fixed costs
 16,508    11.62     20.6   Depreciation              16,508      9.96      20.6
  1,503     1.06      1.9   Licences                   1,503      0.91       1.9
 18,011    12.68     22.5 Total tractor fixed         18,011     10.87      22.5

 70,458    49.61     88.1 Tractor total               79,829     48.18      99.9

                          Trailer variable costs
  4,939     3.48      6.2   Repairs                    5,927      3.58       7.4
    602     0.42      0.8   Cleaning                     602      0.36       0.8
  1,591     1.12      2.0   Transport                  1,591      0.96       2.0
  2,770     1.95      3.5   Tires                      4,571      2.76       5.7
  9,902     6.97     12.5 Total trailer variable      12,691      7.66      15.9

                          Trailer fixed costs
  4,895     3.45      6.1   Depreciation               4,895      2.95       6.1
     18     0.01            Licences                      18      0.01
  4,913     3.46      6.1 Total trailer fixed          4,913      2.96       6.1

 14,815    10.43     18.6 Trailer total               17,604     10.62      22.0

 85,273    60.04    106.7 Total vehicle costs         97,433     58.80     121.9

  3,504     2.47      4.4 Insurance costs              4,004      2.42       5.0
 16,354    11.51     20.4 Admin. and interest         18,686     11.28      23.4
                          Pickup and delivery
 11,681     8.22     14.6 Profit                      13,347      8.05      16.7
116,812    82.24    146.1 Total operating cost       133,470     80.55     167.0


*************************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                                       *
*       A.    Annual distance travelled --      49,712  mi.             *
*             Gross vehicle weight      --     124,560 lbs.             *
*             Average payload           --      73,215 lbs.             *
*             Estimated annual quantity --       9,152 tons             *
*                                                                       *
*       B.    Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*       P a v e d   r o a d s          G r a v e l   r o a d s          *
*                                                                       *
*             235.1     Total Operating Cost    268.8                   *
*************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                    Maritimes

Commodity -- Dry Freight                     Annual distance -- 160000 km.

A.    Vehicle Utilization                      Paved Road      Gravel Road
      Gross Vehicle Weight                     56500 kg.        56500 kg.
      Average Payload                          33210 kg.        33210 kg.
      Estimated Annual Quantity             16605 tonnes     16605 tonnes
      Trip Running Time                         5.7 hrs.         6.6 hrs.
      Annual Running Hours                     2841 hrs.        3314 hrs.

B.    Driver Costs
      Load - unload time cost                  $ 15443          $ 15443
      Distance wage                            $ 22640              $ 0
      Hourly wage                                  $ 0          $ 32589
      Wage burden                               $ 6855           $ 8646

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

             Cost                                                 Cost
              per    Cost                                          per    Cost
   Total  Running     per                               Total  Running     per
    Cost     Hour     km.                                Cost     Hour     km.
       $        $                                           $        $
                         Tractor variable costs
  44,938    15.82    28.1  Driver                      56,678    17.10    35.4
  31,013    10.92    19.4  Fuel                        31,013     9.36    19.4
  20,342     7.16    12.7  Repairs                     24,411     7.37    15.3
     437     0.15     0.3  Cleaning                       437     0.13     0.3
   1,908     0.70     1.2  Transport                    1,988     0.60     1.2
   4,189     1.47     2.6  Tires                        7,121     2.15     4.5
 102,907    36.22    64.3  Total tractor variable     121,648    36.71    76.1

                         Tractor fixed costs
  16,508     5.81    10.3  Depreciation                16,508     4.98    10.3
   1,503     0.53     0.9  Licences                     1,503     0.45     0.9
  18,011     6.34    11.2  Total tractor fixed         18,011     5.43    11.2

 120,918    42.56    75.5  Tractor total              139,659    42.14    87.3

                         Trailer variable costs
   9,879     3.48     6.2  Repairs                     11,855     3.58     7.4
   1,203     0.42     0.8  Cleaning                     1,203     0.36     0.8
   1,591     0.56     1.0  Transport                    1,591     0.48     1.0
   5,540     1.95     3.5  Tires                        9,141     2.76     5.7
  18,213     6.41    11.5  Total trailer variable      23,790     7.18    14.9

                         Trailer fixed costs
   4,895     1.72     3.1  Depreciation                 4,895     1.48     3.1
      18     0.01          Licences                        18     0.01
   4,913     1.73     3.1  Total trailer fixed          4,913     1.49     3.1

  23,126     8.14    14.6  Trailer total               28,703     8.67    18.0

 144,044    50.70    90.1  Total vehicle costs        168,362    50.81   105.3

   5,920     2.08     3.7  Insurance costs              6,919     2.09     4.3
  27,625     9.72    17.3  Admin. and interest         32,289     9.74    20.2
                           Pickup and delivery
  19,732     6.95    12.3  Profit                      23,063     6.96    14.4
 197,321    69.45   123.4  Total operating cost       230,633    69.60   144.2


*******************************************************************************
*             Imperial Equivalent Summary                                     *
*                                                                             *
*            A.   Annual distance travelled --      99,424  mi.               *
*                 Gross vehicle weight      --     124,560 lbs.               *
*                 Average payload           --      73,215 lbs.               *
*                 Estimated annual quantity --      18,304 tons               *
*                                                                             *
*            B.   Total Operating Cost per mile (cents/mile)                  *
*                                                                             *
*            Paved roads                      Gravel roads                    *
*                                                                             *
*                   198.6     Total Operating Cost   232.1                    *
*******************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles
                                                                     Maritimes
Commodity -- Dry Freight
                                              Annual distance -- 240000 km.
A.    Vehicle Utilization                         Paved Road        Gravel Road
      Gross Vehicle Weight                        56500 kg.         56500 kg.
      Average Payload                             33210 kg.         33210 kg.
      Estimated Annual Quantity               24908 tonnes      24908 tonnes
      Trip Running Time                            5.7 hrs.          6.6 hrs.
      Annual Running Hours                        4261 hrs.         4971 hrs.

B.    Driver Costs
      Load - unload time cost                   $ 23164           $ 23164
      Distance wage                             $ 33960               $ 0
      Hourly wage                                   $ 0           $ 48894
      Wage burden                               $ 10282           $ 12969

C.    Total Operating Costs
   P a v e d   R o a d s                       G r a v e l   R o a d s

              Cost                                             Cost
               per     Cost                                     per      Cost
  Total    Running      per                          Total  Running       per
   Cost       Hour      km.                           Cost     Hour       km.
      $          $                                       $        $
                             Tractor variable costs
 67,406      15.82     28.1    Driver                85,017    17.10      35.4
 46,519      10.92     19.4    Fuel                  46.519     9.36      19.4
 30,513       7.16     12.7    Repairs               36.616     7.37      15.3
    656       0.15      0.3    Cleaning                 656     0.13       0.3
  1,988       0.47      0.8    Transport              1,988     0.40       0.8
  6,284       1.47      2.6    Tires                 10,682     2.15       4.5
153,366      35.99     63.9  Total tractor variable 181,478    36.51      75.7

                             Tractor fixed costs
 16.508       3.87      6.9    Depreciation          16.508     3.32       6.9
  1,503       0.35      0.6    Licences               1.503     0.30       0.6
 18,011       4.22      7.5  Total tractor fixed     18,011     3.62       7.5

171,377      40.21     71.4  Tractor total          199,489    40.13      83.2

                             Trailer variable costs
 14,818       3.48      6.2    Repairs               17,782     3.58       7.4
  1,805       0.42      0.8    Cleaning               1,805     0.36       0.8
  1,591       0.37      0.7    Transport              1,591     0.32       0.7
  8,310       1.95      3.5    Tires                 13,712     2.76       5.7
 26,524       6.22     11.2  Total trailer variable  34,890     7.02      14.6

                             Trailer fixed costs
  4,895       1.15      2.0    Depreciation           4,895     0.98       2.0
     18                        Licences                  18
  4,913       1.15      2.0  Total trailer fixed      4,913     0.98       2.0

 31,437       7.37     13.2  Trailer total           39,803     8.00      16.6

202,814      47.58     84.6  Total vehicle costs    239,292    48.13      99.8

  8.335       1.96      3.5  Insurance costs          9,834     1.98       4.1
 38,896       9.13     16.2  Admin. and interest     45,892     9.23      19.1
                             Pickup and delivery
 27,783       6.52     11.6  Profit                  32,780     6.59      13.7
277,828      65.19    115.9  Total operating cost   327,798    65.93     136.7


*************************************************************************
*       I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                       *
*       A.    Annual distance travelled --     149,136  mi.             *
*             Gross vehicle weight      --     124,560 lbs.             *
*             Average payload           --      73,215 lbs.             *
*             Estimated annual quantity --      27,456 tons             *
*                                                                       *
*       B.    Total Operating Cost per mile (cents/mile)                *
*                                                                       *
*       P a v e d   r o a d s           G r a v e l   r o a d s         *
*                                                                       *
*             186.5     Total Operating Cost   220.0                    *
*************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                  Newfoundland

Commodity -- Dry Freight                      Annual distance --  80000 km.

A.    Vehicle Utilization                          Paved Road      Gravel Road
      Gross Vehicle Weight                         56500 kg.        56500 kg.
      Average Payload                              31560 kg.        31560 kg.
      Estimated Annual Quantity                  7890 tonnes      7890 tonnes
      Trip Running Time                              5.7 hrs.         6.6 hrs.
      Annual Running Hours                          1420 hrs.        1657 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 6198           $ 6198
      Distance wage                                   $ 8528              $ 0
      Hourly wage                                        $ 0          $ 13602
      Wage burden                                     $ 2651           $ 3564

C.    Total Operating Costs
    P a v e d   R o a d s                          G r a v e l   R o a d s

             Cost                                                Cost
              per     Cost                                        per     Cost
   Total   Running     per                               Total   Running    per
    Cost      Hour     km.                                Cost      Hour    km.
       $         $                                           $         $
                            Tractor variable costs
  17,377     12.23    21.7     Driver                   23,364     14.10   29.2
  17,175     12.09    21.5     Fuel                     17,175     10.36   21.5
   9,679      6.81    12.1     Repairs                  11,615      7.01   14.5
     437      0.31     0.5     Cleaning                    437      0.26    0.5
   1,889      1.33     2.4     Transport                 1,889      1.14    2.4
   2,230      1.57     2.8     Tires                     3,790      2.29    4.7
  48,787     34.34    61.0  Total tractor variable      58,270     35.16   72.8

                            Tractor fixed costs
  16,654     11.73    20.8     Depreciation             16,654     10.05   20.8
   1,848      1.30     2.3     Licences                  1,848      1.12    2.3
  18,502     13.03    23.1  Total tractor fixed         18,502     11.17   23.1

  67,289     47.37    84.1  Tractor total               76,772     46.33   95.9

                            Trailer variable costs
   5,294      3.73     6.6     Repairs                   6,353      3.83    7.9
     547      0.39     0.7     Cleaning                    547      0.33    0.7
   1,790      1.26     2.2     Transport                 1,790      1.08    2.2
   2,770      1.95     3.5     Tires                     4,571      2.76    5.7
  10,401      7.33    13.0  Total trailer variable      13,261      8.00   16.5

                            Trailer fixed costs
   4,939      3.48     6.2     Depreciation              4,939      2.98    6.2
      50      0.04     0.1     Licences                     50      0.03    0.1
   4,989      3.52     6.3  Total trailer fixed          4,989      3.01    6.3

  15,390     10.85    19.3  Trailer total               18,250     11.01   22.8

  82,679     58.22   103.4  Total vehicle costs         95,022     57.34  118.7

   3,398      2.39     4.2  Insurance costs              3,905      2.36    4.9
  15,856     11.16    19.8  Admin. and interest         18,224     11.00   22.8
                            Pickup and delivery
  11,326      7.97    14.2  Profit                      13,017      7.86   16.3
 113,259     79.74   141.6  Total operating cost       130,168     78.56  162.7


**************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                        *
*          A.    Annual distance travelled --      49,712  mi.           *
*                Gross vehicle weight      --     124,560 lbs.           *
*                Average payload           --      69,577 lbs.           *
*                Estimated annual quantity --       8,697 tons           *
*                                                                        *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                        *
*          P a v e d   r o a d s             G r a v e l   r o a d s     *
*                                                                        *
*                 227.9     Total Operating Cost    261.8                *
**************************************************************************
```

Configuration -- semi-trailer and pup 7 axles

Newfoundland

Commodity -- Dry Freight

Annual distance -- 160000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 56500 kg. | 56500 kg. |
| | Average Payload | 31560 kg. | 31560 kg. |
| | Estimated Annual Quantity | 15780 tonnes | 15780 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 2841 hrs. | 3314 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 12396 | $ 12396 |
| | Distance wage | $ 17056 | $ 0 |
| | Hourly wage | $ 0 | $ 27204 |
| | Wage burden | $ 5301 | $ 7128 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 34,753 | 12.23 | 21.7 | Driver | 46,728 | 14.10 | 29.2 |
| 34,351 | 12.09 | 21.5 | Fuel | 34,351 | 10.37 | 21.5 |
| 19,358 | 6.81 | 12.1 | Repairs | 23,229 | 7.01 | 14.5 |
| 875 | 0.31 | 0.5 | Cleaning | 875 | 0.26 | 0.5 |
| 1,889 | 0.66 | 1.2 | Transport | 1,889 | 0.57 | 1.2 |
| 4,459 | 1.57 | 2.8 | Tires | 7,581 | 2.29 | 4.7 |
| 95,685 | 33.67 | 59.8 | Total tractor variable | 114,653 | 34.60 | 71.6 |
| | | | Tractor fixed costs | | | |
| 16,654 | 5.86 | 10.4 | Depreciation | 16,654 | 5.03 | 10.4 |
| 1,848 | 0.65 | 1.2 | Licences | 1,848 | 0.56 | 1.2 |
| 18,502 | 6.51 | 11.6 | Total tractor fixed | 18,502 | 5.59 | 11.6 |
| 114,187 | 40.18 | 71.4 | Tractor total | 133,155 | 40.19 | 83.2 |
| | | | Trailer variable costs | | | |
| 10,589 | 3.73 | 6.6 | Repairs | 12,706 | 3.83 | 7.9 |
| 1,094 | 0.39 | 0.7 | Cleaning | 1,094 | 0.33 | 0.7 |
| 1,790 | 0.63 | 1.1 | Transport | 1,790 | 0.54 | 1.1 |
| 5,540 | 1.95 | 3.5 | Tires | 9,141 | 2.76 | 5.7 |
| 19,013 | 6.70 | 11.9 | Total trailer variable | 24,731 | 7.46 | 15.4 |
| | | | Trailer fixed costs | | | |
| 4,939 | 1.74 | 3.1 | Depreciation | 4,939 | 1.49 | 3.1 |
| 50 | 0.02 | | Licences | 50 | 0.02 | |
| 4,989 | 1.76 | 3.1 | Total trailer fixed | 4,989 | 1.51 | 3.1 |
| 24,002 | 8.46 | 15.0 | Trailer total | 29,720 | 8.97 | 18.5 |
| 138,189 | 48.64 | 86.4 | Total vehicle costs | 162,875 | 49.16 | 101.7 |
| 5,679 | 2.00 | 3.5 | Insurance costs | 6,694 | 2.02 | 4.2 |
| 26,502 | 9.33 | 16.6 | Admin. and interest | 31,236 | 9.43 | 19.5 |
| | | | Pickup and delivery | | | |
| 18,930 | 6.66 | 11.8 | Profit | 22,312 | 6.73 | 13.9 |
| 189,300 | 66.63 | 118.3 | Total operating cost | 223,117 | 67.34 | 139.3 |

## Imperial Equivalent Summary

| | | |
|---|---|---|
| A. | Annual distance travelled -- | 99,424 mi. |
| | Gross vehicle weight -- | 124,560 lbs. |
| | Average payload -- | 69,577 lbs. |
| | Estimated annual quantity -- | 17,394 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 190.4 | Total Operating Cost | 224.2 |

```
Configuration -- semi-trailer and pup 7 axles                  Newfoundland

Commodity -- Dry Freight                   Annual distance -- 240000 km

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                         56500 kg.          56500 kg.
      Average Payload                              31560 kg.          31560 kg.
      Estimated Annual Quantity                23670 tonnes       23670 tonnes
      Trip Running Time                             5.7 hrs.           6.6 hrs.
      Annual Running Hours                         4261 hrs.          4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 18594            $ 18594
      Distance wage                                  $ 25584                $ 0
      Hourly wage                                        $ 0            $ 40806
      Wage burden                                     $ 7952            $ 10692

C.    Total Operating Costs
   P a v e d  R o a d s                               G r a v e l  R o a d s

            Cost                                                 Cost
             per     Cost                                         per     Cost
  Total  Running      per                                Total  Running    per
   Cost     Hour      km.                                 Cost     Hour    km.
     $         $                                            $        $
                         Tractor variable costs
 52,130    12.23     21.7   Driver                      70,092    14.10   29.2
 51,526    12.09     21.5   Fuel                        51,526    10.37   21.5
 29,037     6.81     12.1   Repairs                     34,844     7.01   14.5
  1,312     0.31      0.5   Cleaning                     1,312     0.26    0.5
  1.889     0.44      0.8   Transport                    1,889     0.38    0.8
  6,689     1.57      2.8   Tires                       11,371     2.29    4.7
142,583    33.45     59.4 Total tractor variable     171,034    34.41   71.2

                         Tractor fixed costs
 16,654     3.91      6.9   Depreciation                16,654     3.35    6.9
  1,848     0.43      0.8   Licences                     1,848     0.37    0.8
 18,502     4.34      7.7 Total tractor fixed         18,502     3.72    7.7

161,085    37.79     67.1 Tractor total              189,536    38.13   78.9

                         Trailer variable costs
 15,883     3.73      6.6   Repairs                     19,060     3.83    7.9
  1,640     0.38      0.7   Cleaning                     1.640     0.33    0.7
  1,790     0.42      0.7   Transport                    1,790     0.36    0.7
  8.310     1.95      3.5   Tires                       13.712     2.76    5.7
 27,623     6.48     11.5 Total trailer variable      36,202     7.28   15.0

                         Trailer fixed costs
  4,939     1.16      2.1   Depreciation                 4,939     0.99    2.1
     50     0.01            Licences                        50     0.01
  4,989     1.17      2.1 Total trailer fixed          4,989     1.00    2.1

 32,612     7.65     13.6 Trailer total               41,191     8.28   17.1

193,697    45.44     80.7 Total vehicle costs        230,727    46.41   96.0

  7,960     1.87      3.3 Insurance costs              9,482     1.91    4.0
 37,148     8.72     15.5 Admin. and interest         44,249     8.90   18.4
                          Pickup and delivery
 26,534     6.23     11.1 Profit                      31,607     6.36   13.2
265,339    62.26    110.6 Total operating cost       316,065    63.58  131.6


*************************************************************************
*            I m p e r i a l   E q u i v a l e n t   S u m m a r y      *
*                                                                       *
*            A.    Annual distance travelled --     149,136  mi.        *
*                  Gross vehicle weight      --     124,560 lbs.        *
*                  Average payload           --      69,577 lbs.        *
*                  Estimated annual quantity --      26,091 tons        *
*                                                                       *
*            B.    Total Operating Cost per mile (cents/mile)           *
*                                                                       *
*            P a v e d   r o a d s          G r a v e l   r o a d s     *
*                                                                       *
*                  178.0     Total Operating Cost    211.8              *
*************************************************************************
```

Configuration -- semi-trailer and pup 8 axles

Yukon

Commodity -- Dry Freight

Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 63300 kg. | 63300 kg. |
| Average Payload | 38320 kg. | 38320 kg. |
| Estimated Annual Quantity | 9580 tonnes | 9580 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 17978 | $ 17978 |
| Distance wage | $ 23368 | $ 0 |
| Hourly wage | $ 0 | $ 34080 |
| Wage burden | $ 9510 | $ 11973 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 50,856 | 35.81 | 63.6 | Driver | 64,031 | 38.64 | 80.0 |
| 18,966 | 13.35 | 23.7 | Fuel | 18,966 | 11.45 | 23.7 |
| 10,738 | 7.56 | 13.4 | Repairs | 12,885 | 7.78 | 16.1 |
| 711 | 0.50 | 0.9 | Cleaning | 711 | 0.43 | 0.9 |
| 3,778 | 2.66 | 4.7 | Transport | 3,778 | 2.28 | 4.7 |
| 3,941 | 2.77 | 4.9 | Tires | 6,700 | 4.04 | 8.4 |
| 88,990 | 62.65 | 111.2 | Total tractor variable | 107,071 | 64.62 | 133.8 |
| | | | Tractor fixed costs | | | |
| 14,668 | 10.33 | 18.3 | Depreciation | 14,668 | 8.85 | 18.3 |
| 1,740 | 1.23 | 2.2 | Licences | 1,740 | 1.05 | 2.2 |
| 16,408 | 11.56 | 20.5 | Total tractor fixed | 16,408 | 9.90 | 20.5 |
| 105,398 | 74.21 | 131.7 | Tractor total | 123,479 | 74.52 | 154.3 |
| | | | Trailer variable costs | | | |
| 5,667 | 3.99 | 7.1 | Repairs | 6,801 | 4.10 | 8.5 |
| 875 | 0.62 | 1.1 | Cleaning | 875 | 0.53 | 1.1 |
| 2,684 | 1.89 | 3.4 | Transport | 2,684 | 1.62 | 3.4 |
| 6,053 | 4.26 | 7.6 | Tires | 9,987 | 6.03 | 12.5 |
| 15,279 | 10.76 | 19.2 | Total trailer variable | 20,347 | 12.28 | 25.5 |
| | | | Trailer fixed costs | | | |
| 4,410 | 3.10 | 5.5 | Depreciation | 4,410 | 2.66 | 5.5 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 4,430 | 3.11 | 5.5 | Total trailer fixed | 4,430 | 2.67 | 5.5 |
| 19,709 | 13.87 | 24.7 | Trailer total | 24,777 | 14.95 | 31.0 |
| 125,107 | 88.08 | 156.4 | Total vehicle costs | 148,256 | 89.47 | 185.3 |
| 5,141 | 3.62 | 6.4 | Insurance costs | 6,093 | 3.68 | 7.6 |
| 23,993 | 16.89 | 30.0 | Admin. and interest | 28,433 | 17.16 | 35.5 |
| | | | Pickup and delivery | | | |
| 17,138 | 12.07 | 21.4 | Profit | 20,309 | 12.26 | 25.4 |
| 171,379 | 120.66 | 214.2 | Total operating cost | 203,091 | 122.57 | 253.8 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 139,551 lbs.
Average payload -- 84,480 lbs.
Estimated annual quantity -- 10,560 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 344.7 | Total Operating Cost | 408.4 |

```
Configuration -- semi-trailer and pup 8 axles                          Yukon

Commodity -- Dry Freight                 Annual distance -- 160000 km.

A.    Vehicle Utilization                       Paved Road        Gravel Road
      Gross Vehicle Weight                      63300 kg.          63300 kg.
      Average Payload                           38320 kg.          38320 kg.
      Estimated Annual Quantity               19160 tonnes       19160 tonnes
      Trip Running Time                           5.7 hrs.           6.6 hrs.
      Annual Running Hours                       2841 hrs.          3314 hrs.

B.    Driver Costs
      Load - unload time cost                 $ 35957            $ 35957
      Distance wage                           $ 46736                $ 0
      Hourly wage                                 $ 0            $ 68160
      Wage burden                             $ 19019            $ 23947

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

             Cost                                                Cost
              per     Cost                                        per     Cost
   Total  Running      per                             Total  Running      per
    Cost     Hour      km.                              Cost     Hour      km.
       $        $                                          $        $
                           Tractor variable costs
 101,712    35.81     63.6   Driver                  128,064    38.64     80.0
  37,931    13.35     23.7   Fuel                     37,931    11.45     23.7
  21,476     7.56     13.4   Repairs                  25,771     7.78     16.1
   1,422     0.50      0.9   Cleaning                  1,422     0.43      0.9
   3,778     1.33      2.4   Transport                 3,778     1.14      2.4
   7,883     2.78      4.9   Tires                    13,400     4.04      8.4
 174,202    61.33    108.9 Total tractor variable    210,366    63.48    131.5

                           Tractor fixed costs
  14,668     5.16      9.2   Depreciation             14,668     4.43      9.2
   1,740     0.61      1.1   Licences                  1,740     0.53      1.1
  16,408     5.77     10.3 Total tractor fixed        16,408     4.96     10.3

 190,610    67.10    119.2 Tractor total             226,774    68.44    141.8

                           Trailer variable costs
  11,334     3.99      7.1   Repairs                  13,601     4.10      8.5
   1,750     0.62      1.1   Cleaning                  1,750     0.53      1.1
   2,684     0.94      1.7   Transport                 2,684     0.81      1.7
  12,105     4.26      7.6   Tires                    19,974     6.03     12.5
  27,873     9.81     17.5 Total trailer variable     38,009    11.47     23.8

                           Trailer fixed costs
   4,410     1.55      2.8   Depreciation              4,410     1.33      2.8
      20     0.01            Licences                     20     0.01
   4,430     1.56      2.8 Total trailer fixed         4,430     1.34      2.8

  32,303    11.37     20.3 Trailer total              42,439    12.81     26.6

 222,913    78.47    139.5 Total vehicle costs       269,213    81.25    168.4

   9,161     3.22      5.7 Insurance costs            11,064     3.34      6.9
  42,750    15.05     26.7 Admin. and interest        51,630    15.58     32.3
                           Pickup and delivery
  30,536    10.75     19.1 Profit                     36,879    11.13     23.0
 305,360   107.49    191.0 Total operating cost      368,786   111.30    230.6


*************************************************************************
*           Imperial Equivalent Summary                                 *
*                                                                       *
*           A.   Annual distance travelled --      99,424  mi.          *
*                Gross vehicle weight      --     139,551 lbs.          *
*                Average payload           --      84,480 lbs.          *
*                Estimated annual quantity --      21,120 tons          *
*                                                                       *
*           B.   Total Operating Cost per mile (cents/mile)             *
*                                                                       *
*           Paved roads                   Gravel roads                  *
*                                                                       *
*                307.4    Total Operating Cost    371.1                 *
*************************************************************************
```

```
Configuration -- semi-trailer and pup 8 axles                                  Yukon

Commodity -- Dry Freight                              Annual distance -- 240000 km.

A.    Vehicle Utilization                            Paved Road          Gravel Road
      Gross Vehicle Weight                           63300 kg.            63300 kg.
      Average Payload                                38320 kg.            38320 kg.
      Estimated Annual Quantity                  28740 tonnes         28740 tonnes
      Trip Running Time                               5.7 hrs.             6.6 hrs.
      Annual Running Hours                           4261 hrs.            4971 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 53935              $ 53935
      Distance wage                                    $ 70104                  $ 0
      Hourly wage                                          $ 0             $ 102241
      Wage burden                                      $ 28529              $ 35920

C.    Total Operating Costs
   Paved Roads
                                                            Gravel Roads
              Cost
               per       Cost                                         Cost
  Total     Running       per                                          per       Cost
   Cost        Hour       km.                                Total   Running      per
     $           $                                            Cost      Hour      km.
                                                                $          $
                                Tractor variable costs
152,568       35.81      63.6     Driver                   192.096     38.64     80.0
 56,897       13.35      23.7     Fuel                      56,897     11.45     23.7
 32.213        7.56      13.4     Repairs                   38.656      7.78     16.1
  2,133        0.50       0.9     Cleaning                   2.133      0.43      0.9
  3.778        0.89       1.6     Transport                  3.778      0.76      1.6
 11,824        2.77       4.9     Tires                     20,100      4.04      8.4
259,413       60.88     108.1   Total tractor variable     313.660     63.10    130.7

                                Tractor fixed costs
 14.668        3.44       6.1     Depreciation              14.668      2.95      6.1
  1,740        0.41       0.7     Licences                   1,740      0.35      0.7
 16.408        3.85       6.8   Total tractor fixed         16,408      3.30      6.8

275,821       64.73     114.9   Tractor total              330.068     66.40    137.5

                                Trailer variable costs
 17,002        3.99       7.1     Repairs                   20,402      4.10      8.5
  2.625        0.62       1.1     Cleaning                   2,625      0.53      1.1
  2,684        0.63       1.1     Transport                  2,684      0.54      1.1
 18,158        4.26       7.6     Tires                     29,961      6.03     12.5
 40,469        9.50      16.9   Total trailer variable      55,672     11.20     23.2

                                Trailer fixed costs
  4.410        1.03       1.8     Depreciation               4.410      0.89      1.8
     20                           Licences                      20
  4.430        1.03       1.8   Total trailer fixed          4.430      0.89      1.8

 44,899       10.53      18.7   Trailer total               60,102     12.09     25.0

320,720       75.26     133.6   Total vehicle costs        390.170     78.49    162.5

 13,180        3.09       5.5   Insurance costs             16.034      3.23      6.7
 51,508       14.44      25.6   Admin. and interest         74.827     15.05     31.2
                                Pickup and delivery
 43,934       10.31      18.3   Profit                      53,448     10.75     22.3
439,342      103.10     183.0   Total operating cost       534.479    107.52    222.7


****************************************************************************
*          Imperial Equivalent Summary                                     *
*                                                                          *
*      A.    Annual distance travelled --       149,136  mi.               *
*            Gross vehicle weight      --       139,551 lbs.               *
*            Average payload           --        84,480 lbs.               *
*            Estimated annual quantity --        31,680 tons               *
*                                                                          *
*      B.    Total Operating Cost per mile (cents/mile)                    *
*                                                                          *
*      Paved roads                         Gravel roads                    *
*                                                                          *
*              294.5      Total Operating Cost     358.4                   *
****************************************************************************
```

Configuration -- semi-trailer and pup 7 axles N.W.T.

Commodity -- Dry Freight Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | Paved Road | Gravel Road |
| | Gross Vehicle Weight | 53000 kg. | 53000 kg. |
| | Average Payload | 28210 kg. | 28210 kg. |
| | Estimated Annual Quantity | 7053 tonnes | 7053 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 11237 | $ 11237 |
| | Distance wage | $ 19432 | $ 0 |
| | Hourly wage | $ 0 | $ 26921 |
| | Wage burden | $ 7361 | $ 9158 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 38,030 | 26.78 | 47.5 | Driver | 47,316 | 28.55 | 59.1 |
| 18,975 | 13.36 | 23.7 | Fuel | 18,975 | 11.45 | 23.7 |
| 10,589 | 7.46 | 13.2 | Repairs | 12,706 | 7.67 | 15.9 |
| 547 | 0.39 | 0.7 | Cleaning | 547 | 0.33 | 0.7 |
| 2,883 | 2.03 | 3.6 | Transport | 2,883 | 1.74 | 3.6 |
| 3,308 | 2.33 | 4.1 | Tires | 5,623 | 3.39 | 7.0 |
| 74,332 | 52.35 | 92.8 | Total tractor variable | 88,050 | 53.13 | 110.0 |
| | | | Tractor fixed costs | | | |
| 14,668 | 10.33 | 18.3 | Depreciation | 14,668 | 8.85 | 18.3 |
| 970 | 0.68 | 1.2 | Licences | 970 | 0.59 | 1.2 |
| 15,638 | 11.01 | 19.5 | Total tractor fixed | 15,638 | 9.44 | 19.5 |
| 89,970 | 63.36 | 112.3 | Tractor total | 103,688 | 62.57 | 129.5 |
| | | | Trailer variable costs | | | |
| 5,667 | 3.99 | 7.1 | Repairs | 6,801 | 4.10 | 8.5 |
| 766 | 0.54 | 1.0 | Cleaning | 766 | 0.46 | 1.0 |
| 2,088 | 1.47 | 2.6 | Transport | 2,088 | 1.26 | 2.6 |
| 6,053 | 4.26 | 7.6 | Tires | 9,987 | 6.03 | 12.5 |
| 14,574 | 10.26 | 18.3 | Total trailer variable | 19,642 | 11.85 | 24.6 |
| | | | Trailer fixed costs | | | |
| 4,410 | 3.10 | 5.5 | Depreciation | 4,410 | 2.66 | 5.5 |
| 40 | 0.03 | 0.1 | Licences | 40 | 0.02 | 0.1 |
| 4,450 | 3.13 | 5.6 | Total trailer fixed | 4,450 | 2.68 | 5.6 |
| 19,024 | 13.39 | 23.9 | Trailer total | 24,092 | 14.53 | 30.2 |
| 108,994 | 76.75 | 136.2 | Total vehicle costs | 127,780 | 77.10 | 159.7 |
| 4,479 | 3.15 | 5.6 | Insurance costs | 5,251 | 3.17 | 6.6 |
| 20,903 | 14.72 | 26.1 | Admin. and interest | 24,506 | 14.79 | 30.6 |
| | | | Pickup and delivery | | | |
| 14,930 | 10.51 | 18.7 | Profit | 17,504 | 10.56 | 21.9 |
| 149,306 | 105.13 | 186.6 | Total operating cost | 175,041 | 105.62 | 218.8 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 116,844 lbs.
Average payload -- 62,192 lbs.
Estimated annual quantity -- 7,775 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 300.3 | Total Operating Cost | 352.1 |

```
Configuration -- semi-trailer and pup 7 axles
                                                                     N.W.T.
Commodity -- Dry Freight
                                            Annual distance -- 160000 km.
A.    Vehicle Utilization
      Gross Vehicle Weight                      Paved Road         Gravel Road
      Average Payload                           53000 kg.           53000 kg.
      Estimated Annual Quantity                 28210 kg.           28210 kg.
      Trip Running Time                      14105 tonnes        14105 tonnes
      Annual Running Hours                        5.7 hrs.            6.6 hrs.
                                                 2841 hrs.           3314 hrs.

B.    Driver Costs
      Load - unload time cost
      Distance wage                             $ 22474             $ 22474
      Hourly wage                               $ 38864                 $ 0
      Wage burden                                   $ 0             $ 53843
                                                $ 14721             $ 18316

C.    Total Operating Costs
   P a v e d   R o a d s
                                                   G r a v e l   R o a d s
            Cost
  Total      per      Cost                                      Cost
   Cost   Running      per                             Total     per      Cost
    $      Hour        km.                              Cost   Running     per
             $                                           $      Hour       km.
                             Tractor variable costs              $
 76.059     26.78     47.5     Driver                  94,633    28.55     59.1
 37,950     13.36     23.7     Fuel                    37,950    11.45     23.7
 21,177      7.46     13.2     Repairs                 25,413     7.67     15.9
  1,094      0.39      0.7     Cleaning                 1,094     0.33      0.7
  2,883      1.01      1.8     Transport                2,883     0.87      1.8
  6,616      2.33      4.1     Tires                   11,247     3.39      7.0
145.779     51.33     91.0   Total tractor variable   173,220    52.26    108.2

                             Tractor fixed costs
 14.668      5.16      9.2     Depreciation            14.668     4.43      9.2
    970      0.34      0.6     Licences                   970     0.29      0.6
 15.638      5.50      9.8   Total tractor fixed       15.638     4.72      9.8

161.417     56.83    100.8   Tractor total            188.858    56.98    118.0

                             Trailer variable costs
 11,334      3.99      7.1     Repairs                 13,601     4.10      8.5
  1.531      0.54      1.0     Cleaning                 1.531     0.46      1.0
  2,088      0.74      1.3     Transport                2,088     0.63      1.3
 12.105      4.26      7.6     Tires                   19,974     6.03     12.5
 27,058      9.53     17.0   Total trailer variable    37,194    11.22     23.3

                             Trailer fixed costs
  4,410      1.55      2.8     Depreciation             4,410     1.33      2.8
     40      0.01              Licences                    40     0.01
  4,450      1.56      2.8   Total trailer fixed        4,450     1.34      2.8

 31,508     11.09     19.8   Trailer total             41,644    12.56     26.1

192,925     67.92    120.6   Total vehicle costs      230,502    69.54    144.1

  7,928      2.79      5.0   Insurance costs            9,473     2.86      5.9
 36,999     13.02     23.1   Admin. and interest       44,206    13.34     27.6
                             Pickup and delivery
 26,428      9.30     16.5   Profit                    31,575     9.53     19.7
264,280     93.03    165.2   Total operating cost     315,756    95.27    197.3


*****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                           *
*          A.    Annual distance travelled --      99,424  mi.              *
*                Gross vehicle weight      --     116,844 lbs.              *
*                Average payload           --      62,192 lbs.              *
*                Estimated annual quantity --      15,548 tons              *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          P a v e d   r o a d s               G r a v e l   r o a d s      *
*                                                                           *
*                265.9     Total Operating Cost    317.5                    *
*****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                          N.W.T.

Commodity -- Dry Freight                        Annual distance -- 240000 km.

A.    Vehicle Utilization                          Paved Road       Gravel Road
      Gross Vehicle Weight                          53000 kg.         53000 kg.
      Average Payload                               28210 kg.         28210 kg.
      Estimated Annual Quantity                  21158 tonnes      21158 tonnes
      Trip Running Time                               5.7 hrs.          6.6 hrs.
      Annual Running Hours                           4261 hrs.         4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 33711           $ 33711
      Distance wage                                  $ 58296               $ 0
      Hourly wage                                        $ 0           $ 80764
      Wage burden                                    $ 22082           $ 27474

C.    Total Operating Costs
    Paved Roads                                         Gravel Roads

             Cost                                                 Cost
              per    Cost                                          per    Cost
   Total  Running     per                               Total  Running     per
    Cost     Hour     km.                                Cost     Hour     km.
       $        $                                           $        $
                          Tractor variable costs
114,089    26.78    47.5    Driver                    141,949    28.55    59.1
 56,924    13.36    23.7    Fuel                       56,924    11.45    23.7
 31,766     7.46    13.2    Repairs                    38,119     7.67    15.9
  1,640     0.38     0.7    Cleaning                    1,640     0.33     0.7
  2,883     0.68     1.2    Transport                   2,883     0.58     1.2
  9,924     2.33     4.1    Tires                      16,870     3.39     7.0
217,226    50.99    90.4  Total tractor variable  258,385    51.97   107.6

                          Tractor fixed costs
 14,668     3.44     6.1    Depreciation               14,668     2.95     6.1
    970     0.23     0.4    Licences                      970     0.20     0.4
 15,638     3.67     6.5  Total tractor fixed          15,638     3.15     6.5

232,864    54.66    96.9  Tractor total               274,023    55.12   114.1

                          Trailer variable costs
 17,002     3.99     7.1    Repairs                    20,402     4.10     8.5
  2,297     0.54     1.0    Cleaning                    2,297     0.46     1.0
  2,088     0.49     0.9    Transport                   2,088     0.42     0.9
 18,158     4.26     7.6    Tires                      29,961     6.03    12.5
 39,545     9.28    16.6  Total trailer variable      54,748    11.01    22.9

                          Trailer fixed costs
  4,410     1.03     1.8    Depreciation                4,410     0.89     1.8
     40     0.01            Licences                       40     0.01
  4,450     1.04     1.8  Total trailer fixed           4,450     0.90     1.8

 43,995    10.32    18.4  Trailer total                59,198    11.91    24.7

276,859    64.98   115.3  Total vehicle costs         333,221    67.03   138.8

 11,378     2.67     4.7  Insurance costs              13,694     2.75     5.7
 53,096    12.46    22.1  Admin. and interest          63,905    12.86    26.6
                          Pickup and delivery
 37,926     8.90    15.8  Profit                       45,647     9.18    19.0
379,259    89.01   157.9  Total operating cost        456,467    91.82   190.1


**************************************************************************
*          Imperial Equivalent Summary                                   *
*                                                                        *
*          A.    Annual distance travelled --    149,136  mi.            *
*                Gross vehicle weight      --    116,844 lbs.            *
*                Average payload           --     62,192 lbs.            *
*                Estimated annual quantity --     23,322 tons            *
*                                                                        *
*          B.    Total Operating Cost per mile (cents/mile)              *
*                                                                        *
*          Paved roads                       Gravel roads                *
*                                                                        *
*                 254.1     Total Operating Cost    305.9                *
**************************************************************************
```

# 7/8 AXLE

# SEMI-TRAILER AND PUP

# BULK

```
Configuration -- semi-trailer and pup 8 axles                 British Columbia
Commodity -- Bulk
                                              Annual distance --  80000 km.
A.   Vehicle Utilization                       Paved Road          Gravel Road
     Gross Vehicle Weight                      63500 kg.           63500 kg.
     Average Payload                           42860 kg.           42860 kg.
     Estimated Annual Quantity             10715 tonnes        10715 tonnes
     Trip Running Time                          5.7 hrs.            6.6 hrs.
     Annual Running Hours                      1420 hrs.           1657 hrs.

B.   Driver Costs
     Load - unload time cost                   $ 4352              $ 4352
     Distance wage                            $ 19336                 $ 0
     Hourly wage                                  $ 0             $ 22884
     Wage burden                               $ 5448              $ 6264

C.   Total Operating Costs
  Paved Roads                                              Gravel Roads

             Cost                                                   Cost
              per    Cost                                            per     Cost
  Total   Running     per                                Total   Running      per
   Cost      Hour     km.                                 Cost      Hour      km.
      $         $                                            $         $
                           Tractor variable costs
 29,136     20.51    36.4    Driver                     33,500     20.22     41.9
 18,822     13.25    23.5    Fuel                       18,822     11.36     23.5
 10,729      7.55    13.4    Repairs                    12,875      7.77     16.1
    190      0.13     0.2    Cleaning                      190      0.11      0.2
  3,114      2.19     3.9    Transport                   3,114      1.88      3.9
  2,546      1.79     3.2    Tires                       4,328      2.61      5.4
 64,537     45.42    80.6  Total tractor variable       72,829     43.95     91.0

                           Tractor fixed costs
 15,593     10.98    19.5    Depreciation               15,593      9.41     19.5
  2,552      1.80     3.2    Licences                    2,552      1.54      3.2
 18,145     12.78    22.7  Total tractor fixed          18,145     10.95     22.7

 82,682     58.20   103.3  Tractor total                90,974     54.90    113.7

                           Trailer variable costs
  6,034      4.25     7.5    Repairs                     7,241      4.37      9.1
  1,162      0.82     1.5    Cleaning                    1,162      0.70      1.5
  2,844      2.00     3.6    Transport                   2,844      1.72      3.6
  2,211      1.56     2.8    Tires                       3,648      2.20      4.6
 12,251      8.63    15.4  Total trailer variable       14,895      8.99     18.8

                           Trailer fixed costs
 12,134      8.54    15.2    Depreciation               12,134      7.32     15.2
     24      0.02            Licences                       24      0.01
 12,158      8.56    15.2  Total trailer fixed          12,158      7.33     15.2

 24,409     17.19    30.6  Trailer total                27,053     16.32     34.0

107,091     75.39   133.9  Total vehicle costs         118,027     71.22    147.7

  4,401      3.10     5.5  Insurance costs               4,850      2.93      6.1
 20,538     14.46    25.7  Admin. and interest          22,635     13.66     28.3
                           Pickup and delivery
 14,670     10.33    18.3  Profit                       16,168      9.76     20.2
146,700    103.28   183.4  Total operating cost        161,680     97.57    202.3


*************************************************************************
*       Imperial Equivalent Summary                                     *
*                                                                       *
*       A.   Annual distance travelled --      49,712  mi.              *
*            Gross vehicle weight      --     139,992 lbs.              *
*            Average payload           --      94,489 lbs.              *
*            Estimated annual quantity --      11,811 tons              *
*                                                                       *
*       B.   Total Operating Cost per mile (cents/mile)                 *
*                                                                       *
*       Paved roads                       Gravel roads                  *
*                                                                       *
*                295.1    Total Operating Cost    325.6                 *
*************************************************************************
```

```
Configuration -- semi-trailer and pup 8 axles            British Columbia

Commodity -- Bulk                               Annual distance -- 160000 km.

A.    Vehicle Utilization                            Paved Road      Gravel Road
      Gross Vehicle Weight                          63500 kg.       63500 kg.
      Average Payload                               42860 kg.       42860 kg.
      Estimated Annual Quantity                 21430 tonnes    21430 tonnes
      Trip Running Time                              5.7 hrs.        6.6 hrs.
      Annual Running Hours                          2841 hrs.       3314 hrs.

B.    Driver Costs
      Load - unload time cost                         $ 8704          $ 8704
      Distance wage                                  $ 38672             $ 0
      Hourly wage                                        $ 0         $ 45767
      Wage burden                                    $ 10897         $ 12528

C.    Total Operating Costs
   P a v e d   R o a d s                              G r a v e l   R o a d s

               Cost                                                 Cost
                per     Cost                                         per      Cost
  Total     Running      per                               Total  Running       per
   Cost        Hour      km.                                Cost     Hour       km.
      $           $                                            $        $
                               Tractor variable costs
 58,273       20.51     36.4     Driver                   66,999    20.22      41.9
 37,644       13.25     23.5     Fuel                     37,644    11.36      23.5
 21,458        7.55     13.4     Repairs                  25,749     7.77      16.1
    381        0.13      0.2     Cleaning                    381     0.11       0.2
  3,114        1.10      1.9     Transport                 3,114     0.94       1.9
  5,092        1.79      3.2     Tires                     8,657     2.61       5.4
125,962       44.33     78.6   Total tractor variable    142,544    43.01      89.0

                               Tractor fixed costs
 15,593        5.49      9.7     Depreciation             15,593     4.71       9.7
  2,552        0.90      1.6     Licences                  2,552     0.77       1.6
 18,145        6.39     11.3   Total tractor fixed        18,145     5.48      11.3

144,107       50.72     89.9   Tractor total             160,689    48.49     100.3

                               Trailer variable costs
 12,068        4.25      7.5     Repairs                  14,482     4.37       9.1
  2,324        0.82      1.5     Cleaning                  2,324     0.70       1.5
  2,844        1.00      1.8     Transport                 2,844     0.86       1.8
  4,422        1.56      2.8     Tires                     7,296     2.20       4.6
 21,658        7.63     13.6   Total trailer variable     26,946     8.13      17.0

                               Trailer fixed costs
 12,134        4.27      7.6     Depreciation             12,134     3.66       7.6
     24        0.01              Licences                     24     0.01
 12,158        4.28      7.6   Total trailer fixed        12,158     3.67       7.6

 33,816       11.91     21.2   Trailer total              39,104    11.80      24.6

177,923       62.63    111.1   Total vehicle costs       199,793    60.29     124.9

  7,312        2.57      4.6   Insurance costs             8,211     2.48       5.1
 34,122       12.01     21.3   Admin. and interest        38,316    11.56      23.9
                               Pickup and delivery
 24,373        8.58     15.2   Profit                     27,369     8.26      17.1
243,730       85.79    152.2   Total operating cost      273,689    82.59     171.0


****************************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                          *
*         A.    Annual distance travelled --     99,424  mi.               *
*               Gross vehicle weight      --    139,992 lbs.               *
*               Average payload           --     94,489 lbs.               *
*               Estimated annual quantity --     23,622 tons               *
*                                                                          *
*         B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                          *
*         P a v e d   r o a d s              G r a v e l   r o a d s       *
*                                                                          *
*                  244.9     Total Operating Cost    275.2                 *
****************************************************************************
```

Configuration -- semi-trailer and pup 8 axles British Columbia

Commodity -- Bulk Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 63500 kg. | 63500 kg. |
| | Average Payload | 42860 kg. | 42860 kg. |
| | Estimated Annual Quantity | 32145 tonnes | 32145 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 13057 | $ 13057 |
| | Distance wage | $ 58008 | $ 0 |
| | Hourly wage | $ 0 | $ 68651 |
| | Wage burden | $ 16345 | $ 18793 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 87,410 | 20.51 | 36.4 | Driver | 100,501 | 20.22 | 41.9 |
| 56,466 | 13.25 | 23.5 | Fuel | 56,466 | 11.36 | 23.5 |
| 32,187 | 7.55 | 13.4 | Repairs | 38,624 | 7.77 | 16.1 |
| 571 | 0.13 | 0.2 | Cleaning | 571 | 0.11 | 0.2 |
| 3,114 | 0.73 | 1.3 | Transport | 3,114 | 0.63 | 1.3 |
| 7,638 | 1.79 | 3.2 | Tires | 12,985 | 2.61 | 5.4 |
| 187,386 | 43.96 | 78.0 | Total tractor variable | 212,261 | 42.70 | 88.4 |
| | | | Tractor fixed costs | | | |
| 15,593 | 3.66 | 6.5 | Depreciation | 15,593 | 3.14 | 6.5 |
| 2,552 | 0.60 | 1.1 | Licences | 2,552 | 0.51 | 1.1 |
| 18,145 | 4.26 | 7.6 | Total tractor fixed | 18,145 | 3.65 | 7.6 |
| 205,531 | 48.22 | 85.6 | Tractor total | 230,406 | 46.35 | 96.0 |
| | | | Trailer variable costs | | | |
| 18,102 | 4.25 | 7.5 | Repairs | 21,723 | 4.37 | 9.1 |
| 3,486 | 0.82 | 1.5 | Cleaning | 3,486 | 0.70 | 1.5 |
| 2,844 | 0.67 | 1.2 | Transport | 2,844 | 0.57 | 1.2 |
| 6,633 | 1.56 | 2.8 | Tires | 10,945 | 2.20 | 4.6 |
| 31,065 | 7.30 | 13.0 | Total trailer variable | 38,998 | 7.84 | 16.4 |
| | | | Trailer fixed costs | | | |
| 12,134 | 2.85 | 5.1 | Depreciation | 12,134 | 2.44 | 5.1 |
| 24 | 0.01 | | Licences | 24 | | |
| 12,158 | 2.86 | 5.1 | Total trailer fixed | 12,158 | 2.44 | 5.1 |
| 43,223 | 10.16 | 18.1 | Trailer total | 51,156 | 10.28 | 21.5 |
| 248,754 | 58.38 | 103.7 | Total vehicle costs | 281,562 | 56.63 | 117.5 |
| 10,223 | 2.40 | 4.3 | Insurance costs | 11,571 | 2.33 | 4.8 |
| 47,706 | 11.20 | 19.9 | Admin. and interest | 53,998 | 10.86 | 22.5 |
| | | | Pickup and delivery | | | |
| 34,076 | 8.00 | 14.2 | Profit | 38,570 | 7.76 | 16.1 |
| 340,759 | 79.98 | 142.1 | Total operating cost | 385,701 | 77.58 | 160.9 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 139,992 lbs.
Average payload -- 94,489 lbs.
Estimated annual quantity -- 35,433 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 228.7 | Total Operating Cost | 258.9 |

| Configuration -- semi-trailer and pup 7 axles | Alberta |
|---|---|
| Commodity -- Bulk | Annual distance -- 80000 km. |

| A. | Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|---|
| | Gross Vehicle Weight | 53500 kg. | 53500 kg. |
| | Average Payload | 34450 kg. | 34450 kg. |
| | Estimated Annual Quantity | 8613 tonnes | 8613 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 2943 | $ 2943 |
| | Distance wage | $ 15680 | $ 0 |
| | Hourly wage | $ 0 | $ 19255 |
| | Wage burden | $ 4470 | $ 5328 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 23,093 | 16.26 | 28.9 | Driver | 27,526 | 16.61 | 34.4 |
| 11,766 | 8.28 | 14.7 | Fuel | 11,766 | 7.10 | 14.7 |
| 10,489 | 7.38 | 13.1 | Repairs | 12,587 | 7.60 | 15.7 |
| 602 | 0.42 | 0.8 | Cleaning | 602 | 0.36 | 0.8 |
| 2,883 | 2.03 | 3.6 | Transport | 2,883 | 1.74 | 3.6 |
| 2,199 | 1.55 | 2.7 | Tires | 3,739 | 2.26 | 4.7 |
| 51,032 | 35.92 | 63.8 | Total tractor variable | 59,103 | 35.67 | 73.9 |
| | | | Tractor fixed costs | | | |
| 14,668 | 10.33 | 18.3 | Depreciation | 14,668 | 8.85 | 18.3 |
| 1,997 | 1.41 | 2.5 | Licences | 1,997 | 1.21 | 2.5 |
| 16,665 | 11.74 | 20.8 | Total tractor fixed | 16,665 | 10.06 | 20.8 |
| 67,697 | 47.66 | 84.6 | Tractor total | 75,768 | 45.73 | 94.7 |
| | | | Trailer variable costs | | | |
| 5,177 | 3.64 | 6.5 | Repairs | 6,212 | 3.75 | 7.8 |
| 1,383 | 0.97 | 1.7 | Cleaning | 1,383 | 0.83 | 1.7 |
| 1,889 | 1.33 | 2.4 | Transport | 1,889 | 1.14 | 2.4 |
| 2,767 | 1.95 | 3.5 | Tires | 4,565 | 2.75 | 5.7 |
| 11,216 | 7.89 | 14.1 | Total trailer variable | 14,049 | 8.47 | 17.6 |
| | | | Trailer fixed costs | | | |
| 11,340 | 7.98 | 14.2 | Depreciation | 11,340 | 6.84 | 14.2 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 11,360 | 7.99 | 14.2 | Total trailer fixed | 11,360 | 6.85 | 14.2 |
| 22,576 | 15.88 | 28.3 | Trailer total | 25,409 | 15.32 | 31.8 |
| 90,273 | 63.54 | 112.9 | Total vehicle costs | 101,177 | 61.05 | 126.5 |
| 3,710 | 2.61 | 4.6 | Insurance costs | 4,158 | 2.51 | 5.2 |
| 17,313 | 12.19 | 21.6 | Admin. and interest | 19,404 | 11.71 | 24.3 |
| | | | Pickup and delivery | | | |
| 12,366 | 8.71 | 15.5 | Profit | 13,860 | 8.36 | 17.3 |
| 123,662 | 87.05 | 154.6 | Total operating cost | 138,599 | 83.63 | 173.3 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 117,946 lbs.
Average payload -- 75,948 lbs.
Estimated annual quantity -- 9,494 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 248.8 | Total Operating Cost | 278.9 |

```
Configuration -- semi-trailer and pup 7 axles                    Alberta

Commodity -- Bulk                             Annual distance -- 160000 km.

A.    Vehicle Utilization                       Paved Road       Gravel Road
      Gross Vehicle Weight                      53500 kg.         53500 kg.
      Average Payload                           34450 kg.         34450 kg.
      Estimated Annual Quantity              17225 tonnes      17225 tonnes
      Trip Running Time                          5.7 hrs.          6.6 hrs.
      Annual Running Hours                      2841 hrs.         3314 hrs.

B.    Driver Costs
      Load - unload time cost                   $ 5887            $ 5887
      Distance wage                            $ 31360               $ 0
      Hourly wage                                  $ 0           $ 38509
      Wage burden                               $ 8939           $ 10655

C.    Total Operating Costs
   Paved Roads                                         Gravel Roads

            Cost                                                 Cost
             per     Cost                                         per     Cost
  Total  Running      per                              Total  Running      per
   Cost     Hour      km.                               Cost     Hour      km.
      $        $                                           $        $
                          Tractor variable costs
 46,186    16.26     28.9   Driver                    55,051    16.61     34.4
 23,532     8.28     14.7   Fuel                      23,532     7.10     14.7
 20,978     7.38     13.1   Repairs                   25,174     7.60     15.7
  1,203     0.42      0.8   Cleaning                   1,203     0.36      0.8
  2,883     1.01      1.8   Transport                  2,883     0.87      1.8
  4,398     1.55      2.7   Tires                      7,477     2.26      4.7
 99,180    34.90     62.0 Total tractor variable     115,320    34.80     72.1

                          Tractor fixed costs
 14,668     5.16      9.2   Depreciation              14,668     4.43      9.2
  1,997     0.70      1.2   Licences                   1,997     0.60      1.2
 16,665     5.86     10.4 Total tractor fixed         16,665     5.03     10.4

115,845    40.76     72.4 Tractor total              131,985    39.83     82.5

                          Trailer variable costs
 10,353     3.64      6.5   Repairs                   12,424     3.75      7.8
  2,767     0.97      1.7   Cleaning                   2,767     0.83      1.7
  1,889     0.66      1.2   Transport                  1,889     0.57      1.2
  5,534     1.95      3.5   Tires                      9,130     2.75      5.7
 20,543     7.22     12.9 Total trailer variable      26,210     7.90     16.4

                          Trailer fixed costs
 11,340     3.99      7.1   Depreciation              11,340     3.42      7.1
     20     0.01            Licences                      20     0.01
 11,360     4.00      7.1 Total trailer fixed         11,360     3.43      7.1

 31,903    11.22     20.0 Trailer total               37,570    11.33     23.5

147,748    51.98     92.4 Total vehicle costs        169,555    51.16    106.0

  6,072     2.14      3.8 Insurance costs              6,968     2.10      4.4
 28,335     9.97     17.7 Admin. and interest         32,517     9.81     20.3
                          Pickup and delivery
 20,240     7.13     12.7 Profit                      23,227     7.01     14.5
202,395    71.22    126.6 Total operating cost       232,267    70.08    145.2


*******************************************************************
*        Imperial Equivalent Summary                              *
*                                                                 *
*        A.    Annual distance travelled --      99,424  mi.      *
*              Gross vehicle weight      --     117,946 lbs.      *
*              Average payload           --      75,948 lbs.      *
*              Estimated annual quantity --      18,987 tons      *
*                                                                 *
*        B.    Total Operating Cost per mile (cents/mile)         *
*                                                                 *
*        Paved roads                  Gravel roads                *
*                                                                 *
*              203.7     Total Operating Cost    233.7            *
*******************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                        Alberta

Commodity -- Bulk                               Annual distance -- 240000 km.

A.    Vehicle Utilization                            Paved Road      Gravel Road
      Gross Vehicle Weight                           53500 kg.        53500 kg.
      Average Payload                                34450 kg.        34450 kg.
      Estimated Annual Quantity                  25838 tonnes     25838 tonnes
      Trip Running Time                               5.7 hrs.         6.6 hrs.
      Annual Running Hours                           4261 hrs.        4971 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 8830           $ 8830
      Distance wage                                   $ 47040              $ 0
      Hourly wage                                         $ 0          $ 57764
      Wage burden                                     $ 13409          $ 15983

C.    Total Operating Costs
    P a v e d   R o a d s                        G r a v e l   R o a d s

              Cost                                                  Cost
               per     Cost                                          per     Cost
   Total   Running      per                              Total   Running      per
    Cost      Hour      km.                               Cost      Hour      km.
       $         $                                           $         $
                                Tractor variable costs
  69,279     16.26     28.9       Driver                82,577     16.61     34.4
  35,298      8.28     14.7       Fuel                  35,298      7.10     14.7
  31,468      7.39     13.1       Repairs               37,761      7.60     15.7
   1,805      0.42      0.8       Cleaning               1,805      0.36      0.8
   2,883      0.68      1.2       Transport              2,883      0.58      1.2
   6,598      1.55      2.7       Tires                 11,216      2.26      4.7
 147,331     34.58     61.4     Total tractor variable 171,540     34.51     71.5

                                Tractor fixed costs
  14,668      3.44      6.1       Depreciation          14,668      2.95      6.1
   1,997      0.47      0.8       Licences               1,997      0.40      0.8
  16,665      3.91      6.9     Total tractor fixed     16,665      3.35      6.9

 163,996     38.49     68.3     Tractor total          188,205     37.86     78.4

                                Trailer variable costs
  15,530      3.64      6.5       Repairs               18,635      3.75      7.8
   4,150      0.97      1.7       Cleaning               4,150      0.83      1.7
   1,889      0.44      0.8       Transport              1,889      0.38      0.8
   8,300      1.95      3.5       Tires                 13,696      2.76      5.7
  29,869      7.00     12.5     Total trailer variable  38,370      7.72     16.0

                                Trailer fixed costs
  11,340      2.66      4.7       Depreciation          11,340      2.28      4.7
      20                          Licences                  20
  11,360      2.66      4.7     Total trailer fixed     11,360      2.28      4.7

  41,229      9.66     17.2     Trailer total           49,730     10.00     20.7

 205,225     48.15     85.5     Total vehicle costs    237,935     47.86     99.1

   8,434      1.98      3.5     Insurance costs          9,778      1.97      4.1
  39,358      9.24     16.4     Admin. and interest     45,631      9.18     19.0
                                Pickup and delivery
  28,113      6.60     11.7     Profit                  32,594      6.56     13.6
 281,130     65.97    117.1     Total operating cost   325,938     65.57    135.8


******************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y             *
*                                                                            *
*          A.    Annual distance travelled --     149,136  mi.               *
*                Gross vehicle weight      --     117,946 lbs.               *
*                Average payload           --      75,948 lbs.               *
*                Estimated annual quantity --      28,481 tons               *
*                                                                            *
*          B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                            *
*          P a v e d   r o a d s              G r a v e l   r o a d s        *
*                                                                            *
*                  188.4     Total Operating Cost    218.5                   *
******************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                        Saskatchewan
Commodity -- Bulk                                      Annual distance --  80000 km.
A.   Vehicle Utilization                               Paved Road          Gravel Road
     Gross Vehicle Weight                               53500 kg.            53500 kg.
     Average Payload                                    34450 kg.            34450 kg.
     Estimated Annual Quantity                         8613 tonnes          8613 tonnes
     Trip Running Time                                    5.7 hrs.             6.6 hrs.
     Annual Running Hours                                1420 hrs.            1657 hrs.
B.   Driver Costs
     Load - unload time cost                              $ 2475               $ 2475
     Distance wage                                       $ 12840                  $ 0
     Hourly wage                                             $ 0              $ 16189
     Wage burden                                          $ 3063               $ 3733
C.   Total Operating Costs
       P a v e d   R o a d s                                G r a v e l   R o a d s

               Cost                                                     Cost
                per     Cost                                             per      Cost
   Total    Running      per                                 Total   Running       per
    Cost       Hour      km.                                  Cost      Hour       km.
       $          $                                              $         $

                              Tractor variable costs
  18.378      12.94     23.0    Driver                      22,397     13.52      28.0
  11,766       8.28     14.7    Fuel                        11,766      7.10      14.7
   8.550       6.02     10.7    Repairs                     10,261      6.19      12.8
     478       0.34      0.6    Cleaning                       478      0.29       0.6
   2,287       1.61      2.9    Transport                    2,237      1.38       2.9
   2,111       1.49      2.6    Tires                        3.589      2.17       4.5
  43,570      30.68     54.5  Total tractor variable        50,778     30.65      63.5

                              Tractor fixed costs
  15,412      10.85     19.3    Depreciation                15,412      9.30      19.3
   3,174       2.23      4.0    Licences                     3,174      1.92       4.0
  18,586      13.08     23.3  Total tractor fixed           18.586     11.22      23.3

  62,156      43.76     77.8  Tractor total                 69,364     41.87      86.8

                              Trailer variable costs
   6,264       4.41      7.8    Repairs                      7,516      4.54       9.4
   1,230       0.87      1.5    Cleaning                     1.230      0.74       1.5
   1,988       1.40      2.5    Transport                    1,988      1.20       2.5
   2,745       1.93      3.4    Tires                        4.529      2.73       5.7
  12,227       8.61     15.2  Total trailer variable        15,263      9.21      19.1

                              Trailer fixed costs
  11,907       8.38     14.9    Depreciation                11,907      7.19      14.9
      44       0.03      0.1    Licences                        44      0.03       0.1
  11,951       8.41     15.0  Total trailer fixed           11.951      7.22      15.0

  24.178      17.02     30.2  Trailer total                 27,214     16.43      34.1

  86,334      60.78    108.0  Total vehicle costs           96,578     58.30     120.9

   3,548       2.50      4.4  Insurance costs                3.969      2.40       5.0
  16,558      11.66     20.7  Admin. and interest           18.522     11.18      23.2
                              Pickup and delivery
  11,827       8.33     14.8  Profit                        13,230      7.98      16.5
 118,267      83.27    147.9  Total operating cost         132,299     79.86     165.6

*****************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y              *
*                                                                           *
*    A.   Annual distance travelled --        49,712  mi.                   *
*         Gross vehicle weight      --       117,946 lbs.                   *
*         Average payload           --        75,948 lbs.                   *
*         Estimated annual quantity --         9,494 tons                   *
*                                                                           *
*    B.   Total Operating Cost per mile (cents/mile)                        *
*                                                                           *
*    P a v e d   r o a d s              G r a v e l   r o a d s             *
*                                                                           *
*           238.0     Total Operating Cost    266.5                         *
*****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                     Saskatchewan

Commodity -- Bulk                                 Annual distance -- 160000 km.

A.    Vehicle Utilization                           Paved Road          Gravel Road
      Gross Vehicle Weight                           53500 kg.            53500 kg.
      Average Payload                                34450 kg.            34450 kg.
      Estimated Annual Quantity                  17225 tonnes         17225 tonnes
      Trip Running Time                               5.7 hrs.             6.6 hrs.
      Annual Running Hours                           2841 hrs.            3314 hrs.

B.    Driver Costs
      Load - unload time cost                          $ 4950               $ 4950
      Distance wage                                   $ 25680                  $ 0
      Hourly wage                                         $ 0              $ 32378
      Wage burden                                      $ 6126               $ 7466

C.    Total Operating Costs
   Paved Roads                                          Gravel Roads

             Cost                                                       Cost
              per      Cost                                              per      Cost
   Total  Running       per                                Total     Running       per
    Cost     Hour       km.                                 Cost        Hour       km.
       $        $                                              $           $
                           Tractor variable costs
  36,756    12.94      23.0   Driver                      44,794       13.52      28.0
  23,532     8.28      14.7   Fuel                        23,532        7.10      14.7
  17,101     6.02      10.7   Repairs                     20,521        6.19      12.8
     957     0.34       0.6   Cleaning                       957        0.29       0.6
   2,287     0.81       1.4   Transport                    2,287        0.69       1.4
   4,223     1.49       2.6   Tires                        7,179        2.17       4.5
  84,856    29.88      53.0 Total tractor variable        99,270       29.96      62.0

                           Tractor fixed costs
  15,412     5.43       9.6   Depreciation                15,412        4.65       9.6
   3,174     1.12       2.0   Licences                     3,174        0.96       2.0
  18,586     6.55      11.6 Total tractor fixed           18,586        5.61      11.6

 103,442    36.43      64.6 Tractor total                117,856       35.57      73.6

                           Trailer variable costs
  12,527     4.41       7.8   Repairs                     15,033        4.54       9.4
   2,461     0.87       1.5   Cleaning                     2,461        0.74       1.5
   1,988     0.70       1.2   Transport                    1,988        0.60       1.2
   5,490     1.93       3.4   Tires                        9,058        2.73       5.7
  22,466     7.91      13.9 Total trailer variable        28,540        8.61      17.8

                           Trailer fixed costs
  11,907     4.19       7.4   Depreciation                11,907        3.59       7.4
      44     0.02             Licences                        44        0.01
  11,951     4.21       7.4 Total trailer fixed           11,951        3.60       7.4

  34,417    12.12      21.3 Trailer total                 40,491       12.21      25.2

 137,859    48.55      85.9 Total vehicle costs          158,347       47.78      98.8

   5,665     1.99       3.5 Insurance costs                6,507        1.96       4.1
  26,439     9.31      16.5 Admin. and interest           30,368        9.16      19.0
                            Pickup and delivery
  18,885     6.65      11.8 Profit                        21,691        6.55      13.6
 188,848    66.50     117.7 Total operating cost         216,913       65.45     135.5


*******************************************************************************
*          Imperial Equivalent Summary                                        *
*                                                                             *
*          A.    Annual distance travelled --     99,424  mi.                 *
*                Gross vehicle weight      --    117,946 lbs.                 *
*                Average payload           --     75,948 lbs.                 *
*                Estimated annual quantity --     18,987 tons                 *
*                                                                             *
*          B.    Total Operating Cost per mile (cents/mile)                   *
*                                                                             *
*          Paved roads                     Gravel roads                       *
*                                                                             *
*                189.4     Total Operating Cost    218.1                      *
*******************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                       Saskatchewan

Commodity -- Bulk                                  Annual distance -- 240000 km.

A.    Vehicle Utilization                            Paved Road      Gravel Road
      Gross Vehicle Weight                            53500 kg.        53500 kg.
      Average Payload                                 34450 kg.        34450 kg.
      Estimated Annual Quantity                    25838 tonnes     25838 tonnes
      Trip Running Time                                5.7 hrs.         6.6 hrs.
      Annual Running Hours                            4261 hrs.        4971 hrs.

B.    Driver Costs
      Load - unload time cost                           $ 7424           $ 7424
      Distance wage                                    $ 38520              $ 0
      Hourly wage                                          $ 0          $ 48568
      Wage burden                                       $ 9189          $ 11198

C.    Total Operating Costs
   P a v e d   R o a d s
                                                   G r a v e l   R o a d s
             Cost                                                Cost
              per      Cost                                       per      Cost
  Total   Running       per                           Total   Running       per
   Cost      Hour       km.                            Cost      Hour       km.
      $         $                                         $         $
                             Tractor variable costs
 55,133     12.94      23.0    Driver                  67,190     13.52      28.0
 35,298      6.28      14.7    Fuel                    35,298      7.10      14.7
 25,651      6.02      10.7    Repairs                 30,782      6.19      12.8
  1,435      0.34       0.6    Cleaning                 1,435      0.29       0.6
  2,287      0.54       1.0    Transport                2,287      0.46       1.0
  6,334      1.49       2.6    Tires                   10,768      2.17       4.5
126,138     29.61      52.6  Total tractor variable   147,760     29.73      61.6

                             Tractor fixed costs
 15,412      3.62       6.4    Depreciation            15,412      3.10       6.4
  3,174      0.74       1.3    Licences                 3.174      0.64       1.3
 18,586      4.36       7.7  Total tractor fixed       18,586      3.74       7.7

144,724     33.97      60.3  Tractor total            166,346     33.47      69.3

                             Trailer variable costs
 18,791      4.41       7.8    Repairs                 22,549      4.54       9.4
  3,691      0.87       1.5    Cleaning                 3,691      0.74       1.5
  1,988      0.47       0.8    Transport                1,988      0.40       0.8
  8,234      1.93       3.4    Tires                   13,587      2.73       5.7
 32,704      7.68      13.5  Total trailer variable    41,815      8.41      17.4

                             Trailer fixed costs
 11,907      2.79       5.0    Depreciation            11,907      2.40       5.0
     44      0.01              Licences                    44      0.01
 11,951      2.80       5.0  Total trailer fixed       11,951      2.41       5.0

 44,655     10.48      18.5  Trailer total             53,766     10.82      22.4

189,379     44.45      78.8  Total vehicle costs      220,112     44.29      91.7

  7,783      1.83       3.2  Insurance costs            9,046      1.82       3.8
 36,320      8.52      15.1  Admin. and interest       42,213      8.49      17.6
                             Pickup and delivery
 25,943      6.09      10.8  Profit                    30,152      6.07      12.6
259,425     60.89     107.9  Total operating cost     301,523     60.67     125.7


***********************************************************************
*                                                                     *
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y        *
*                                                                     *
*        A.    Annual distance travelled --    149,136  mi.           *
*              Gross vehicle weight      --    117,946 lbs.           *
*              Average payload           --     75,948 lbs.           *
*              Estimated annual quantity --     28,481 tons           *
*                                                                     *
*        B.    Total Operating Cost per mile (cents/mile)             *
*                                                                     *
*        P a v e d   r o a d s        G r a v e l   r o a d s         *
*                                                                     *
*               173.6     Total Operating Cost   202.3                *
***********************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                    Manitoba

Commodity -- Bulk                          Annual distance --  80000 km.

A.   Vehicle Utilization                      Paved Road      Gravel Road
     Gross Vehicle Weight                     56500 kg.        56500 kg.
     Average Payload                          37450 kg.        37450 kg.
     Estimated Annual Quantity              9363 tonnes      9363 tonnes
     Trip Running Time                         5.7 hrs.          6.6 hrs.
     Annual Running Hours                     1420 hrs.         1657 hrs.

B.   Driver Costs
     Load - unload time cost                    $ 2641           $ 2641
     Distance wage                             $ 13344              $ 0
     Hourly wage                                   $ 0          $ 15891
     Wage burden                                $ 3357           $ 3892

C.   Total Operating Costs
  Paved Roads                                        Gravel Roads

          Cost                                               Cost
           per     Cost                                       per    Cost
 Total  Running     per                             Total  Running     per
  Cost     Hour     km.                              Cost     Hour     km.
     $        $                                         $        $
                        Tractor variable costs
19,342    13.62    24.2   Driver                   22,424    13.53    28.0
15,281    10.76    19.1   Fuel                     15,281     9.22    19.1
 8,202     5.77    10.3   Repairs                   9,843     5.94    12.3
   853     0.60     1.1   Cleaning                    853     0.51     1.1
 2,486     1.75     3.1   Transport                 2,486     1.50     3.1
 2,201     1.55     2.8   Tires                     3,743     2.26     4.7
48,365    34.05    60.6 Total tractor variable     54,630    32.96    68.3

                        Tractor fixed costs
15,606    10.99    19.5   Depreciation             15.606     9.42    19.5
 3,525     2.48     4.4   Licences                  3,525     2.13     4.4
19,131    13.47    23.9 Total tractor fixed        19,131    11.55    23.9

67,496    47.52    84.5 Tractor total              73,761    44.51    92.2

                        Trailer variable costs
 4,802     3.38     6.0   Repairs                   5,763     3.48     7.2
   995     0.70     1.2   Cleaning                    995     0.60     1.2
   994     0.70     1.2   Transport                   994     0.60     1.2
 2,525     1.78     3.2   Tires                     4,167     2.51     5.2
 9,316     6.56    11.6 Total trailer variable     11,919     7.19    14.8

                        Trailer fixed costs
12,140     8.55    15.2   Depreciation             12.140     7.33    15.2
    20     0.01           Licences                     20     0.01
12,160     8.56    15.2 Total trailer fixed        12,160     7.34    15.2

21,476    15.12    26.8 Trailer total              24,079    14.53    30.0

88,972    62.64   111.3 Total vehicle costs        97,840    59.04   122.2

 3,656     2.57     4.6 Insurance costs             4,021     2.43     5.0
17,063    12.01    21.3 Admin. and interest        18,764    11.32    23.5
                        Pickup and delivery
12,188     8.58    15.2 Profit                     13,403     8.09    16.8
121,879   85.80   152.4 Total operating cost      134,028    80.88   167.5


*********************************************************
*     Imperial Equivalent Summary                       *
*                                                       *
*     A.   Annual distance travelled --   49,712  mi.   *
*          Gross vehicle weight      --  124,560 lbs.   *
*          Average payload           --   82,562 lbs.   *
*          Estimated annual quantity --   10,321 tons   *
*                                                       *
*     B.   Total Operating Cost per mile (cents/mile)   *
*                                                       *
*     Paved roads                 Gravel roads          *
*                                                       *
*           245.3    Total Operating Cost   269.6       *
*********************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                      Manitoba

Commodity -- Bulk                          Annual distance -- 160000 km.

A.    Vehicle Utilization                      Paved Road       Gravel Road
      Gross Vehicle Weight                     56500 kg.        56500 kg.
      Average Payload                          37450 kg.        37450 kg.
      Estimated Annual Quantity             18725 tonnes     18725 tonnes
      Trip Running Time                          5.7 hrs.         6.6 hrs.
      Annual Running Hours                      2841 hrs.        3314 hrs.

B.    Driver Costs
      Load - unload time cost                  $ 5282           $ 5282
      Distance wage                           $ 26688              $ 0
      Hourly wage                                 $ 0          $ 31782
      Wage burden                              $ 6714           $ 7783

C.    Total Operating Costs
   P a v e d   R o a d s                                G r a v e l   R o a d s

              Cost                                                    Cost
               per     Cost                                            per     Cost
  Total    Running      per                               Total    Running      per
   Cost       Hour      km.                                Cost       Hour      km.
      $          $                                            $          $
                            Tractor variable costs
 38,684      13.62     24.2   Driver                     44,847      13.53     28.0
 30,563      10.76     19.1   Fuel                       30,563       9.22     19.1
 16,405       5.78     10.3   Repairs                    19,686       5.94     12.3
  1,706       0.60      1.1   Cleaning                    1,706       0.51      1.1
  2,486       0.88      1.6   Transport                   2,496       0.75      1.6
  4,403       1.55      2.8   Tires                       7,485       2.26      4.7
 94,247      33.19     59.1 Total tractor variable      106,773      32.21     66.8

                            Tractor fixed costs
 15,606       5.49      9.8   Depreciation               15,606       4.71      9.8
  3,525       1.24      2.2   Licences                    3,525       1.06      2.2
 19,131       6.73     12.0 Total tractor fixed          19,131       5.77     12.0

113,378      39.92     71.1 Tractor total               125,904      37.98     78.8

                            Trailer variable costs
  9,604       3.38      6.0   Repairs                    11,525       3.48      7.2
  1,990       0.70      1.2   Cleaning                    1,990       0.60      1.2
    994       0.35      0.6   Transport                     994       0.30      0.6
  5,050       1.78      3.2   Tires                       8,333       2.51      5.2
 17,638       6.21     11.0 Total trailer variable       22,842       6.89     14.2

                            Trailer fixed costs
 12,140       4.27      7.6   Depreciation               12,140       3.66      7.6
     20       0.01            Licences                       20       0.01
 12,160       4.28      7.6 Total trailer fixed          12,160       3.67      7.6

 29,798      10.49     18.6 Trailer total                35,002      10.56     21.8

143,176      50.41     89.7 Total vehicle costs         160,906      48.54    100.6

  5,884       2.07      3.7 Insurance costs               6,613       2.00      4.1
 27,459       9.67     17.2 Admin. and interest          30,859       9.31     19.3
                            Pickup and delivery
 19,613       6.90     12.3 Profit                       22,042       6.65     13.8
196,132      69.05    122.9 Total operating cost        220,420      66.50    137.8


****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                          *
*         A.   Annual distance travelled --      99,424  mi.               *
*              Gross vehicle weight      --     124,560 lbs.               *
*              Average payload           --      82,562 lbs.               *
*              Estimated annual quantity --      20,641 tons               *
*                                                                          *
*         B.   Total Operating Cost per mile (cents/mile)                  *
*                                                                          *
*         P a v e d   r o a d s              G r a v e l   r o a d s       *
*                                                                          *
*                  197.8      Total Operating Cost   221.8                 *
****************************************************************************
```

Configuration -- semi-trailer and pup 7 axles Manitoba

Commodity -- Bulk Annual distance -- 240000 km.

| A. | | Paved Road | Gravel Road |
|---|---|---|---|
| | Vehicle Utilization | | |
| | Gross Vehicle Weight | 56500 kg. | 56500 kg. |
| | Average Payload | 37450 kg. | 37450 kg. |
| | Estimated Annual Quantity | 28088 tonnes | 28088 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |

| B. | Driver Costs | | |
|---|---|---|---|
| | Load - unload time cost | $ 7922 | $ 7922 |
| | Distance wage | $ 40032 | $ 0 |
| | Hourly wage | $ 0 | $ 47673 |
| | Wage burden | $ 10070 | $ 11675 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 58,024 | 13.62 | 24.2 | Driver | 67,270 | 13.53 | 28.0 |
| 45,844 | 10.76 | 19.1 | Fuel | 45,844 | 9.22 | 19.1 |
| 24,607 | 5.78 | 10.3 | Repairs | 29,529 | 5.94 | 12.3 |
| 2,559 | 0.60 | 1.1 | Cleaning | 2,559 | 0.51 | 1.1 |
| 2.486 | 0.58 | 1.0 | Transport | 2,486 | 0.50 | 1.0 |
| 6,604 | 1.55 | 2.8 | Tires | 11,228 | 2.26 | 4.7 |
| 140,124 | 32.89 | 58.5 | Total tractor variable | 158,916 | 31.96 | 66.2 |
| | | | Tractor fixed costs | | | |
| 15,606 | 3.66 | 6.5 | Depreciation | 15,606 | 3.14 | 6.5 |
| 3,525 | 0.83 | 1.5 | Licences | 3,525 | 0.71 | 1.5 |
| 19,131 | 4.49 | 8.0 | Total tractor fixed | 19,131 | 3.85 | 8.0 |
| 159,255 | 37.38 | 66.5 | Tractor total | 178,047 | 35.81 | 74.2 |
| | | | Trailer variable costs | | | |
| 14,407 | 3.38 | 6.0 | Repairs | 17,288 | 3.48 | 7.2 |
| 2.986 | 0.70 | 1.2 | Cleaning | 2,986 | 0.60 | 1.2 |
| 994 | 0.23 | 0.4 | Transport | 994 | 0.20 | 0.4 |
| 7,576 | 1.78 | 3.2 | Tires | 12,500 | 2.51 | 5.2 |
| 25,963 | 6.09 | 10.8 | Total trailer variable | 33,768 | 6.79 | 14.0 |
| | | | Trailer fixed costs | | | |
| 12,140 | 2.85 | 5.1 | Depreciation | 12,140 | 2.44 | 5.1 |
| 20 | | | Licences | 20 | | |
| 12,160 | 2.85 | 5.1 | Total trailer fixed | 12,160 | 2.44 | 5.1 |
| 38,123 | 8.94 | 15.9 | Trailer total | 45,928 | 9.23 | 19.1 |
| 197,378 | 46.32 | 82.4 | Total vehicle costs | 223,975 | 45.04 | 93.3 |
| 8,111 | 1.90 | 3.4 | Insurance costs | 9,204 | 1.85 | 3.8 |
| 37,853 | 8.88 | 15.8 | Admin. and interest | 42,954 | 8.64 | 17.9 |
| | | | Pickup and delivery | | | |
| 27,038 | 6.35 | 11.3 | Profit | 30,681 | 6.17 | 12.8 |
| 270,380 | 63.45 | 112.9 | Total operating cost | 306,814 | 61.70 | 127.8 |

Imperial Equivalent Summary

| A. | | |
|---|---|---|
| | Annual distance travelled -- | 149,136 mi. |
| | Gross vehicle weight -- | 124,560 lbs. |
| | Average payload -- | 82,562 lbs. |
| | Estimated annual quantity -- | 30,961 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 181.7 | Total Operating Cost | 205.7 |

Configuration -- semi-trailer and pup 7 axles Ontario

Commodity -- Bulk Annual distance -- 80000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 63500 kg. | 63500 kg. |
| | Average Payload | 42860 kg. | 42860 kg. |
| | Estimated Annual Quantity | 10715 tonnes | 10715 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 1420 hrs. | 1657 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 4150 | $ 4150 |
| | Distance wage | $ 15848 | $ 0 |
| | Hourly wage | $ 0 | $ 21823 |
| | Wage burden | $ 4800 | $ 6234 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 24,798 | 17.46 | 31.0 | Driver | 32,207 | 19.44 | 40.3 |
| 15,708 | 11.06 | 19.6 | Fuel | 15,708 | 9.48 | 19.6 |
| 10,440 | 7.35 | 13.1 | Repairs | 12,527 | 7.56 | 15.7 |
| 328 | 0.23 | 0.4 | Cleaning | 328 | 0.20 | 0.4 |
| 1,790 | 1.26 | 2.2 | Transport | 1,790 | 1.08 | 2.2 |
| 2,331 | 1.64 | 2.9 | Tires | 3,963 | 2.39 | 5.0 |
| 55,395 | 39.00 | 69.2 | Total tractor variable | 66,523 | 40.15 | 83.2 |
| | | | Tractor fixed costs | | | |
| 14,810 | 10.43 | 18.5 | Depreciation | 14,810 | 8.94 | 18.5 |
| 2,690 | 1.89 | 3.4 | Licences | 2,690 | 1.62 | 3.4 |
| 17,500 | 12.32 | 21.9 | Total tractor fixed | 17,500 | 10.56 | 21.9 |
| 72,895 | 51.32 | 91.1 | Tractor total | 84,023 | 50.71 | 105.1 |
| | | | Trailer variable costs | | | |
| 6,487 | 4.57 | 8.1 | Repairs | 7,785 | 4.70 | 9.7 |
| 1,640 | 1.15 | 2.1 | Cleaning | 1,640 | 0.99 | 2.1 |
| 1,690 | 1.19 | 2.1 | Transport | 1,690 | 1.02 | 2.1 |
| 2,525 | 1.78 | 3.2 | Tires | 4,167 | 2.51 | 5.2 |
| 12,342 | 8.69 | 15.5 | Total trailer variable | 15,282 | 9.22 | 19.1 |
| | | | Trailer fixed costs | | | |
| 11,340 | 7.98 | 14.2 | Depreciation | 11,340 | 6.84 | 14.2 |
| | | | Licences | | | |
| 11,340 | 7.98 | 14.2 | Total trailer fixed | 11,340 | 6.84 | 14.2 |
| 23,682 | 16.67 | 29.7 | Trailer total | 26,622 | 16.06 | 33.3 |
| 96,577 | 67.99 | 120.8 | Total vehicle costs | 110,645 | 66.77 | 138.4 |
| 3,969 | 2.79 | 5.0 | Insurance costs | 4,547 | 2.74 | 5.7 |
| 18,522 | 13.04 | 23.2 | Admin. and interest | 21,220 | 12.81 | 26.5 |
| | | | Pickup and delivery | | | |
| 13,230 | 9.31 | 16.5 | Profit | 15,157 | 9.15 | 18.9 |
| 132,298 | 93.13 | 165.5 | Total operating cost | 151,569 | 91.47 | 189.5 |

****************************************************************

Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 139,992 lbs.
Average payload -- 94,489 lbs.
Estimated annual quantity -- 11,811 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 266.3 | Total Operating Cost | 305.0 |

****************************************************************

```
Configuration -- semi-trailer and pup 7 axles                    Ontario

Commodity -- Bulk                          Annual distance -- 160000 km.

A.   Vehicle Utilization                    Paved Road      Gravel Road
     Gross Vehicle Weight                    63500 kg.        63500 kg.
     Average Payload                         42860 kg.        42860 kg.
     Estimated Annual Quantity            21430 tonnes     21430 tonnes
     Trip Running Time                        5.7 hrs.         6.6 hrs.
     Annual Running Hours                    2841 hrs.        3314 hrs.

B.   Driver Costs
     Load - unload time cost                    $ 8301           $ 8301
     Distance wage                             $ 31696              $ 0
     Hourly wage                                   $ 0          $ 43646
     Wage burden                                $ 9599          $ 12467

C.   Total Operating Costs
  Paved Roads                                               Gravel Roads

             Cost                                              Cost
              per   Cost                                        per   Cost
   Total  Running    per                            Total  Running    per
    Cost     Hour    km.                             Cost     Hour    km.
       $        $                                       $        $
                          Tractor variable costs
  49,596    17.46   31.0    Driver                 64,414    19.44   40.3
  31,416    11.06   19.6    Fuel                   31,416     9.48   19.6
  20,879     7.35   13.0    Repairs                25,055     7.56   15.7
     656     0.23    0.4    Cleaning                  656     0.20    0.4
   1,790     0.63    1.1    Transport               1,790     0.54    1.1
   4,662     1.64    2.9    Tires                   7,925     2.39    5.0
 108,999    38.37   68.0  Total tractor variable  131,256    39.61   82.1

                          Tractor fixed costs
  14,810     5.21    9.3    Depreciation           14,810     4.47    9.3
   2,690     0.95    1.7    Licences                2,690     0.81    1.7
  17,500     6.16   11.0  Total tractor fixed      17,500     5.28   11.0

 126,499    44.53   79.0  Tractor total           148,756    44.89   93.1

                          Trailer variable costs
  12,975     4.57    8.1    Repairs                15,570     4.70    9.7
   3,281     1.16    2.1    Cleaning                3,281     0.99    2.1
   1,690     0.59    1.1    Transport               1,690     0.51    1.1
   5,050     1.78    3.2    Tires                   8,333     2.51    5.2
  22,996     8.10   14.5  Total trailer variable   28,874     8.71   18.1

                          Trailer fixed costs
  11,340     3.99    7.1    Depreciation           11,340     3.42    7.1
                            Licences
  11,340     3.99    7.1  Total trailer fixed      11,340     3.42    7.1

  34,336    12.09   21.6  Trailer total            40,214    12.13   25.2

 160,835    56.62  100.6  Total vehicle costs     188,970    57.02  118.3

   6,610     2.33    4.1  Insurance costs           7,766     2.34    4.9
  30,845    10.86   19.3  Admin. and interest      36,241    10.94   22.7
                          Pickup and delivery
  22,032     7.76   13.8  Profit                   25,886     7.81   16.2
 220,322    77.57  137.8  Total operating cost    258,863    78.11  162.1


************************************************************************
*          Imperial Equivalent Summary                                 *
*                                                                      *
*          A.   Annual distance travelled --     99,424  mi.           *
*               Gross vehicle weight      --    139,992 lbs.           *
*               Average payload           --     94,489 lbs.           *
*               Estimated annual quantity --     23,622 tons           *
*                                                                      *
*          B.   Total Operating Cost per mile (cents/mile)             *
*                                                                      *
*          Paved roads                       Gravel roads              *
*                                                                      *
*                  221.8     Total Operating Cost   260.9              *
************************************************************************
```

Configuration -- semi-trailer and pup 7 axles Ontario

Commodity -- Bulk Annual distance -- 240000 km.

| | | Paved Road | Gravel Road |
|---|---|---|---|
| A. | Vehicle Utilization | | |
| | Gross Vehicle Weight | 63500 kg. | 63500 kg. |
| | Average Payload | 42860 kg. | 42860 kg. |
| | Estimated Annual Quantity | 32145 tonnes | 32145 tonnes |
| | Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| | Annual Running Hours | 4261 hrs. | 4971 hrs. |
| B. | Driver Costs | | |
| | Load - unload time cost | $ 12451 | $ 12451 |
| | Distance wage | $ 47544 | $ 0 |
| | Hourly wage | $ 0 | $ 65469 |
| | Wage burden | $ 14399 | $ 18701 |

C. Total Operating Costs

| Paved Roads Total Cost $ | Paved Roads Cost per Running Hour $ | Paved Roads Cost per km. | | Gravel Roads Total Cost $ | Gravel Roads Cost per Running Hour $ | Gravel Roads Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 74,394 | 17.46 | 31.0 | Driver | 96,621 | 19.44 | 40.3 |
| 47,125 | 11.06 | 19.6 | Fuel | 47,125 | 9.48 | 19.6 |
| 31,319 | 7.35 | 13.0 | Repairs | 37,582 | 7.56 | 15.7 |
| 984 | 0.23 | 0.4 | Cleaning | 984 | 0.20 | 0.4 |
| 1,790 | 0.42 | 0.7 | Transport | 1,790 | 0.36 | 0.7 |
| 6,993 | 1.64 | 2.9 | Tires | 11,888 | 2.39 | 5.0 |
| 162,605 | 38.16 | 67.6 | Total tractor variable | 195,990 | 39.43 | 81.7 |
| | | | Tractor fixed costs | | | |
| 14,810 | 3.48 | 6.2 | Depreciation | 14,810 | 2.98 | 6.2 |
| 2,690 | 0.63 | 1.1 | Licences | 2,690 | 0.54 | 1.1 |
| 17,500 | 4.11 | 7.3 | Total tractor fixed | 17,500 | 3.52 | 7.3 |
| 180,105 | 42.27 | 74.9 | Tractor total | 213,490 | 42.95 | 89.0 |
| | | | Trailer variable costs | | | |
| 19,462 | 4.57 | 8.1 | Repairs | 23,355 | 4.70 | 9.7 |
| 4,921 | 1.15 | 2.1 | Cleaning | 4,921 | 0.99 | 2.1 |
| 1,690 | 0.40 | 0.7 | Transport | 1,690 | 0.34 | 0.7 |
| 7,576 | 1.78 | 3.2 | Tires | 12,500 | 2.51 | 5.2 |
| 33,649 | 7.90 | 14.1 | Total trailer variable | 42,466 | 8.54 | 17.7 |
| | | | Trailer fixed costs | | | |
| 11,340 | 2.66 | 4.7 | Depreciation | 11,340 | 2.28 | 4.7 |
| | | | Licences | | | |
| 11,340 | 2.66 | 4.7 | Total trailer fixed | 11,340 | 2.28 | 4.7 |
| 44,989 | 10.56 | 18.8 | Trailer total | 53,806 | 10.82 | 22.4 |
| 225,094 | 52.83 | 93.7 | Total vehicle costs | 267,296 | 53.77 | 111.4 |
| 9,250 | 2.17 | 3.9 | Insurance costs | 10,985 | 2.21 | 4.6 |
| 43,169 | 10.13 | 18.0 | Admin. and interest | 51,262 | 10.31 | 21.4 |
| | | | Pickup and delivery | | | |
| 30,835 | 7.24 | 12.8 | Profit | 36,616 | 7.37 | 15.3 |
| 308,348 | 72.37 | 128.4 | Total operating cost | 366,159 | 73.66 | 152.7 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 149,136 mi.
Gross vehicle weight -- 139,992 lbs.
Average payload -- 94,489 lbs.
Estimated annual quantity -- 35,433 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 206.6 | Total Operating Cost | 245.7 |

Configuration -- semi-trailer and pup 7 axles Quebec

Commodity -- Bulk Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 57500 kg. | 57500 kg. |
| Average Payload | 36860 kg. | 36860 kg. |
| Estimated Annual Quantity | 9215 tonnes | 9215 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 3149 | $ 3149 |
| Distance wage | $ 14824 | $ 0 |
| Hourly wage | $ 0 | $ 19255 |
| Wage burden | $ 4493 | $ 5601 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 22.466 | 15.82 | 28.1 | Driver | 28,005 | 16.90 | 35.0 |
| 16,985 | 11.96 | 21.2 | Fuel | 16,985 | 10.25 | 21.2 |
| 10.589 | 7.46 | 13.2 | Repairs | 12,706 | 7.67 | 15.9 |
| 273 | 0.19 | 0.3 | Cleaning | 273 | 0.16 | 0.3 |
| 2,187 | 1.54 | 2.7 | Transport | 2,187 | 1.32 | 2.7 |
| 2,460 | 1.73 | 3.1 | Tires | 4.183 | 2.52 | 5.2 |
| 54,960 | 38.70 | 68.6 | Total tractor variable | 64,339 | 38.82 | 80.3 |
| | | | Tractor fixed costs | | | |
| 16.122 | 11.35 | 20.2 | Depreciation | 16,122 | 9.73 | 20.2 |
| 2,756 | 1.94 | 3.4 | Licences | 2,756 | 1.66 | 3.4 |
| 18,878 | 13.29 | 23.6 | Total tractor fixed | 18,878 | 11.39 | 23.6 |
| 73,838 | 51.99 | 92.2 | Tractor total | 83,217 | 50.21 | 103.9 |
| | | | Trailer variable costs | | | |
| 6,189 | 4.36 | 7.7 | Repairs | 7,427 | 4.48 | 9.3 |
| 1,640 | 1.15 | 2.1 | Cleaning | 1,640 | 0.99 | 2.1 |
| 2,287 | 1.61 | 2.9 | Transport | 2,287 | 1.38 | 2.9 |
| 2.655 | 1.87 | 3.3 | Tires | 4,380 | 2.64 | 5.5 |
| 12,771 | 8.99 | 16.0 | Total trailer variable | 15,734 | 9.49 | 19.8 |
| | | | Trailer fixed costs | | | |
| 12,361 | 8.70 | 15.5 | Depreciation | 12,361 | 7.46 | 15.5 |
| 86 | 0.06 | 0.1 | Licences | 86 | 0.05 | 0.1 |
| 12,447 | 8.76 | 15.6 | Total trailer fixed | 12.447 | 7.51 | 15.6 |
| 25,218 | 17.75 | 31.6 | Trailer total | 28,181 | 17.00 | 35.4 |
| 99,056 | 69.74 | 123.8 | Total vehicle costs | 111,398 | 67.21 | 139.3 |
| 4,071 | 2.87 | 5.1 | Insurance costs | 4,578 | 2.76 | 5.7 |
| 18,997 | 13.38 | 23.7 | Admin. and interest | 21,364 | 12.89 | 25.7 |
| | | | Pickup and delivery | | | |
| 13,569 | 9.55 | 17.0 | Profit | 15,260 | 9.21 | 19.1 |
| 135,693 | 95.54 | 169.6 | Total operating cost | 152,600 | 92.07 | 190.8 |

### Imperial Equivalent Summary

| A. | | |
|---|---|---|
| Annual distance travelled | -- | 49,712 mi. |
| Gross vehicle weight | -- | 126,765 lbs. |
| Average payload | -- | 81,262 lbs. |
| Estimated annual quantity | -- | 10,158 tons |

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 272.9 | Total Operating Cost | 307.1 |

```
Configuration -- semi-trailer and pup 7 axles                     Quebec

Commodity -- Bulk                        Annual distance -- 160000 km.

A.   Vehicle Utilization                      Paved Road      Gravel Road
     Gross Vehicle Weight                      57500 kg.        57500 kg.
     Average Payload                           36860 kg.        36860 kg.
     Estimated Annual Quantity              18430 tonnes     18430 tonnes
     Trip Running Time                          5.7 hrs.         6.6 hrs.
     Annual Running Hours                      2841 hrs.        3314 hrs.

B.   Driver Costs
     Load - unload time cost                     $ 6299           $ 6299
     Distance wage                              $ 29648              $ 0
     Hourly wage                                    $ 0          $ 38509
     Wage burden                                 $ 8987          $ 11202

C.   Total Operating Costs
   Paved Roads                                       Gravel Roads

            Cost                                                 Cost
             per    Cost                                          per    Cost
  Total  Running     per                             Total    Running     per
   Cost     Hour     km.                              Cost       Hour     km.
      $        $                                         $          $
                         Tractor variable costs
 44,934    15.82    28.1   Driver                   56,010      16.90    35.0
 33,970    11.96    21.2   Fuel                     33,970      10.25    21.2
 21,177     7.46    13.2   Repairs                  25,413       7.67    15.9
    547     0.19     0.3   Cleaning                    547       0.17     0.3
  2,187     0.77     1.4   Transport                 2.187       0.66     1.4
  4,921     1.73     3.1   Tires                     8.366       2.52     5.2
107,736    37.93    67.3 Total tractor variable    126,493      38.17    79.0

                         Tractor fixed costs
 16,122     5.68    10.1   Depreciation             16,122       4.86    10.1
  2,756     0.97     1.7   Licences                  2,756       0.83     1.7
 18,878     6.65    11.8 Total tractor fixed        18,878       5.69    11.8

126,614    44.58    79.1 Tractor total             145,371      43.86    90.8

                         Trailer variable costs
 12,378     4.36     7.7   Repairs                  14,854       4.48     9.3
  3,281     1.16     2.1   Cleaning                  3,281       0.99     2.1
  2,287     0.81     1.4   Transport                 2,287       0.69     1.4
  5,309     1.87     3.3   Tires                     8,761       2.64     5.5
 23,255     8.20    14.5 Total trailer variable     29,183       8.80    18.3

                         Trailer fixed costs
 12,361     4.35     7.7   Depreciation             12,361       3.73     7.7
     86     0.03     0.1   Licences                     86       0.03     0.1
 12,447     4.38     7.8 Total trailer fixed        12,447       3.76     7.8

 35,702    12.58    22.3 Trailer total              41,630      12.56    26.1

162,316    57.16   101.4 Total vehicle costs       187,001      56.42   116.9

  6,671     2.35     4.2 Insurance costs             7,685       2.32     4.8
 31,129    10.96    19.5 Admin. and interest        35,863      10.82    22.4
                         Pickup and delivery
 22,235     7.83    13.9 Profit                     25,616       7.73    16.0
222,351    78.30   139.0 Total operating cost      256,165      77.29   160.1


**************************************************************************
*        Imperial Equivalent Summary                                     *
*                                                                        *
*        A.   Annual distance travelled --     99,424  mi.               *
*             Gross vehicle weight      --    126,765 lbs.               *
*             Average payload           --     81,262 lbs.               *
*             Estimated annual quantity --     20,315 tons               *
*                                                                        *
*        B.   Total Operating Cost per mile (cents/mile)                 *
*                                                                        *
*        Paved roads                       Gravel roads                  *
*                                                                        *
*                223.7     Total Operating Cost   257.6                  *
**************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                              Quebec

Commodity -- Bulk                                   Annual distance -- 240000 km.

A.    Vehicle Utilization                             Paved Road      Gravel Road
      Gross Vehicle Weight                            57500 kg.        57500 kg.
      Average Payload                                 36860 kg.        36860 kg.
      Estimated Annual Quantity                   27645 tonnes     27645 tonnes
      Trip Running Time                                5.7 hrs.         6.6 hrs.
      Annual Running Hours                            4261 hrs.        4971 hrs.

B.    Driver Costs
      Load - unload time cost                            $ 9448           $ 9448
      Distance wage                                     $ 44472              $ 0
      Hourly wage                                           $ 0          $ 57764
      Wage burden                                       $ 13480          $ 16803

C.    Total Operating Costs
   P a v e d  R o a d s                                G r a v e l  R o a d s

            Cost                                                  Cost
             per     Cost                                          per     Cost
  Total  Running      per                               Total  Running      per
   Cost     Hour      km.                                Cost     Hour      km.
      $        $                                            $        $
                           Tractor variable costs
 67,400    15.82     28.1    Driver                    84.015    16.90     35.0
 50,956    11.96     21.2    Fuel                      50,956    10.25     21.2
 31,766     7.46     13.2    Repairs                   38,119     7.67     15.9
    820     0.19      0.3    Cleaning                     820     0.16      0.3
  2,187     0.51      0.9    Transport                  2,187     0.44      0.9
  7,381     1.73      3.1    Tires                     12,548     2.52      5.2
160,510    37.67     66.8  Total tractor variable   188,645    37.94     78.5

                           Tractor fixed costs
 16,122     3.78      6.7    Depreciation              16,122     3.24      6.7
  2,756     0.65      1.1    Licences                   2,756     0.55      1.1
 18,878     4.43      7.8  Total tractor fixed         18.878     3.79      7.8

179,388    42.10     74.6  Tractor total              207,523    41.73     86.3

                           Trailer variable costs
 18,567     4.36      7.7    Repairs                   22,281     4.48      9.3
  4,921     1.15      2.1    Cleaning                   4,921     0.99      2.1
  2,287     0.54      1.0    Transport                  2.287     0.46      1.0
  7,964     1.87      3.3    Tires                     13.141     2.64      5.5
 33,739     7.92     14.1  Total trailer variable      42,630     8.57     17.9

                           Trailer fixed costs
 12,361     2.90      5.2    Depreciation              12,361     2.49      5.2
     86     0.02             Licences                      86     0.02
 12,447     2.92      5.2  Total trailer fixed         12,447     2.51      5.2

 46,186    10.84     19.3  Trailer total               55,077    11.08     23.1

225,574    52.94     93.9  Total vehicle costs        262,600    52.81    109.4

  9,270     2.18      3.9  Insurance costs             10,792     2.17      4.5
 43,261    10.15     18.0  Admin. and interest         50,362    10.13     21.0
                           Pickup and delivery
 30,901     7.25     12.9  Profit                      35,973     7.24     15.0
309,006    72.52    128.7  Total operating cost       359,727    72.35    149.9


****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                          *
*      A.    Annual distance travelled --     149,136  mi.                 *
*            Gross vehicle weight      --     126,765 lbs.                 *
*            Average payload           --      81,262 lbs.                 *
*            Estimated annual quantity --      30,473 tons                 *
*                                                                          *
*      B.    Total Operating Cost per mile (cents/mile)                    *
*                                                                          *
*      P a v e d  r o a d s              G r a v e l  r o a d s            *
*                                                                          *
*              207.1     Total Operating Cost    241.2                     *
****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                    Maritimes

Commodity -- Bulk                           Annual distance --  80000 km.

A.   Vehicle Utilization                     Paved Road        Gravel Road
     Gross Vehicle Weight                    56500 kg.          56500 kg.
     Average Payload                         37450 kg.          37450 kg.
     Estimated Annual Quantity             9363 tonnes        9363 tonnes
     Trip Running Time                         5.7 hrs.           6.6 hrs.
     Annual Running Hours                     1420 hrs.          1657 hrs.

B.   Driver Costs
     Load - unload time cost                   $ 2261             $ 2261
     Distance wage                            $ 10672                $ 0
     Hourly wage                                  $ 0            $ 13604
     Wage burden                               $ 2328             $ 2856

C.   Total Operating Costs
  Paved Roads                                          Gravel Roads

            Cost                                                  Cost
             per     Cost                                          per     Cost
   Total  Running     per                            Total     Running      per
    Cost     Hour     km.                             Cost        Hour      km.
       $        $                                        $           $
                           Tractor variable costs
  15,261    10.74    19.1    Driver                 18,721       11.30     23.4
  15,999    11.26    20.0    Fuel                   15,999        9.66     20.0
  10,171     7.16    12.7    Repairs                12,205        7.37     15.3
     219     0.15     0.3    Cleaning                  219        0.13      0.3
   1,988     1.40     2.5    Transport               1,988        1.20      2.5
   2,095     1.48     2.6    Tires                   3,561        2.15      4.5
  45,733    32.19    57.2  Total tractor variable    52,693       31.81     66.0

                           Tractor fixed costs
  16,508    11.62    20.6    Depreciation           16,508        9.96     20.6
   1,503     1.06     1.9    Licences                1,503        0.91      1.9
  18,011    12.68    22.5  Total tractor fixed      18,011       10.87     22.5

  63,744    44.87    79.7  Tractor total            70,704       42.68     88.5

                           Trailer variable costs
   5,763     4.06     7.2    Repairs                 6,915        4.17      8.6
     711     0.50     0.9    Cleaning                  711        0.43      0.9
   2,287     1.61     2.9    Transport               2,287        1.38      2.9
   2,770     1.95     3.5    Tires                   4,571        2.76      5.7
  11,531     8.12    14.5  Total trailer variable   14,484        8.74     18.1

                           Trailer fixed costs
  12,587     8.86    15.7    Depreciation           12,587        7.60     15.7
      18     0.01            Licences                   18        0.01
  12,605     8.87    15.7  Total trailer fixed      12,605        7.61     15.7

  24,136    16.99    30.2  Trailer total            27,089       16.35     33.8

  87,880    61.86   109.9  Total vehicle costs      97,793       59.03    122.3

   3,611     2.54     4.5  Insurance costs           4,019        2.43      5.0
  16,854    11.87    21.1  Admin. and interest      18,755       11.32     23.4
                           Pickup and delivery
  12,038     8.48    15.0  Profit                   13,396        8.08     16.7
 120,383    84.75   150.5  Total operating cost    133,963       80.86    167.4


***************************************************************************
*         Imperial Equivalent Summary                                     *
*                                                                         *
*         A.   Annual distance travelled --       49,712  mi.             *
*              Gross vehicle weight      --      124,560 lbs.             *
*              Average payload           --       82,562 lbs.             *
*              Estimated annual quantity --       10,321 tons             *
*                                                                         *
*         B.   Total Operating Cost per mile (cents/mile)                 *
*                                                                         *
*         Paved roads                       Gravel roads                  *
*                                                                         *
*                  242.2    Total Operating Cost    269.4                 *
***************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                   Maritimes

Commodity -- Bulk                         Annual distance -- 160000 km.

A.   Vehicle Utilization                       Paved Road      Gravel Road
     Gross Vehicle Weight                       56500 kg.        56500 kg.
     Average Payload                            37450 kg.        37450 kg.
     Estimated Annual Quantity               18725 tonnes     18725 tonnes
     Trip Running Time                           5.7 hrs.         6.6 hrs.
     Annual Running Hours                       2841 hrs.        3314 hrs.

B.   Driver Costs
     Load - unload time cost                     $ 4522           $ 4522
     Distance wage                              $ 21344              $ 0
     Hourly wage                                    $ 0          $ 27209
     Wage burden                                 $ 4656           $ 5711

C.   Total Operating Costs
   P a v e d   R o a d s                        G r a v e l   R o a d s

            Cost                                             Cost
             per     Cost                                     per     Cost
   Total  Running     per                           Total  Running     per
    Cost     Hour     km.                            Cost     Hour     km.
       $        $                                       $        $
                        Tractor variable costs
  30.522    10.74    19.1     Driver               37,442    11.30    23.4
  31,998    11.26    20.0     Fuel                 31,998     9.66    20.0
  20,342     7.16    12.7     Repairs              24,411     7.37    15.3
     437     0.15     0.3     Cleaning                437     0.13     0.3
   1,988     0.70     1.2     Transport             1,988     0.60     1.2
   4.189     1.47     2.6     Tires                 7,121     2.15     4.5
  89.476    31.48    55.9   Total tractor variable 103.397    31.21    64.7

                        Tractor fixed costs
  16,508     5.81    10.3     Depreciation         16,508     4.98    10.3
   1,503     0.53     0.9     Licences              1,503     0.45     0.9
  18,011     6.34    11.2   Total tractor fixed    18.011     5.43    11.2

 107,487    37.82    67.1   Tractor total         121,408    36.64    75.9

                        Trailer variable costs
  11,525     4.06     7.2     Repairs              13.830     4.17     8.6
   1,422     0.50     0.9     Cleaning              1,422     0.43     0.9
   2,287     0.81     1.4     Transport             2,287     0.69     1.4
   5,540     1.95     3.5     Tires                 9,141     2.76     5.7
  20,774     7.32    13.0   Total trailer variable 26,680     8.05    16.6

                        Trailer fixed costs
  12,587     4.43     7.9     Depreciation         12,587     3.80     7.9
      18     0.01             Licences                 18     0.01
  12,605     4.44     7.9   Total trailer fixed    12,605     3.81     7.9

  33,379    11.76    20.9   Trailer total          39,285    11.86    24.5

 140,866    49.58    88.0   Total vehicle costs   160,693    48.50   100.4

   5,789     2.04     3.6   Insurance costs         6,604     1.99     4.1
  27,016     9.51    16.9   Admin. and interest    30,818     9.30    19.3
                            Pickup and delivery
  19,297     6.79    12.1   Profit                 22,013     6.64    13.8
 192,968    67.92   120.6   Total operating cost  220,128    66.43   137.6


***************************************************************
*              I m p e r i a l   E q u i v a l e n t   S u m m a r y          *
*                                                             *
*       A.   Annual distance travelled --      99,424  mi.    *
*            Gross vehicle weight      --     124,560 lbs.    *
*            Average payload           --      82,562 lbs.    *
*            Estimated annual quantity --      20,641 tons    *
*                                                             *
*       B.   Total Operating Cost per mile (cents/mile)       *
*                                                             *
*       P a v e d   r o a d s          G r a v e l   r o a d s *
*                                                             *
*              194.1     Total Operating Cost    221.4        *
***************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                         Maritimes

Commodity -- Bulk                                  Annual distance -- 240000 km.

A.    Vehicle Utilization                          Paved Road        Gravel Road
      Gross Vehicle Weight                         56500 kg.          56500 kg.
      Average Payload                              37450 kg.          37450 kg.
      Estimated Annual Quantity                28088 tonnes       28088 tonnes
      Trip Running Time                             5.7 hrs.           6.6 hrs.
      Annual Running Hours                         4261 hrs.          4971 hrs.

B.    Driver Costs
      Load - unload time cost                       $ 6782             $ 6782
      Distance wage                                $ 32016                $ 0
      Hourly wage                                      $ 0            $ 40813
      Wage burden                                   $ 6984             $ 8567

C.    Total Operating Costs
   P a v e d   R o a d s                           G r a v e l   R o a d s

               Cost                                                    Cost
                per     Cost                                            per      Cost
   Total    Running      per                              Total     Running       per
    Cost       Hour      km.                               Cost        Hour       km.
       $          $                                           $           $

                               Tractor variable costs
  45,782      10.74     19.1     Driver                  56,162       11.30      23.4
  47,996      11.26     20.0     Fuel                    47,996        9.65      20.0
  30,513       7.16     12.7     Repairs                 36,616        7.37      15.3
     656       0.15      0.3     Cleaning                   656        0.13       0.3
   1,988       0.47      0.8     Transport                1,988        0.40       0.8
   6,284       1.47      2.6     Tires                   10,682        2.15       4.5
 133,219      31.25     55.5   Total tractor variable   154,100       31.00      64.3

                               Tractor fixed costs
  16.508       3.87      6.9     Depreciation            16,508        3.32       6.9
   1,503       0.35      0.6     Licences                 1,503        0.30       0.6
  18,011       4.22      7.5   Total tractor fixed       18.011        3.62       7.5

 151,230      35.47     63.0   Tractor total            172,111       34.62      71.8

                               Trailer variable costs
  17,288       4.06      7.2     Repairs                 20.745        4.17       8.6
   2,133       0.50      0.9     Cleaning                 2.133        0.43       0.9
   2,287       0.54      1.0     Transport                2,287        0.46       1.0
   8,310       1.95      3.5     Tires                   13,712        2.76       5.7
  30,018       7.05     12.6   Total trailer variable    38,877        7.82      16.2

                               Trailer fixed costs
  12,587       2.95      5.2     Depreciation            12,587        2.53       5.2
      18                         Licences                    18
  12,605       2.95      5.2   Total trailer fixed       12.605        2.53       5.2

  42,623      10.00     17.8   Trailer total             51,482       10.35      21.4

 193,853      45.47     80.8   Total vehicle costs      223,593       44.97      93.2

   7,967       1.87      3.3   Insurance costs            9,189        1.85       3.8
  37,178       8.73     15.5   Admin. and interest       42,881        8.63      17.9
                               Pickup and delivery
  26,555       6.23     11.1   Profit                    30,629        6.16      12.8
 265,553      62.30    110.7   Total operating cost     306,292       61.61     127.7


*****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y            *
*                                                                           *
*          A.    Annual distance travelled --     149,136  mi.              *
*                Gross vehicle weight      --     124,560 lbs.              *
*                Average payload           --      82,562 lbs.              *
*                Estimated annual quantity --      30,961 tons              *
*                                                                           *
*          B.    Total Operating Cost per mile (cents/mile)                 *
*                                                                           *
*          P a v e d   r o a d s           G r a v e l   r o a d s          *
*                                                                           *
*                 178.1     Total Operating Cost    205.5                   *
*****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                     Newfoundland

Commodity -- Bulk                              Annual distance --  80000 km.

A.   Vehicle Utilization                         Paved Road         Gravel Road
     Gross Vehicle Weight                         56500 kg.           56500 kg.
     Average Payload                              35860 kg.           35860 kg.
     Estimated Annual Quantity                 8965 tonnes         8965 tonnes
     Trip Running Time                             5.7 hrs.            6.6 hrs.
     Annual Running Hours                         1420 hrs.           1657 hrs.

B.   Driver Costs
     Load - unload time cost                         $ 2207              $ 2207
     Distance wage                                   $ 8888                 $ 0
     Hourly wage                                        $ 0             $ 13869
     Wage burden                                     $ 1997              $ 2894

C.   Total Operating Costs
  Paved Roads                                               Gravel Roads

             Cost                                                  Cost
              per     Cost                                          per     Cost
  Total   Running      per                             Total    Running      per
   Cost      Hour      km.                              Cost       Hour      km.
      $         $                                          $          $
                            Tractor variable costs
 13,092      9.22     16.4    Driver                  18,970      11.45     23.7
 17,721     12.48     22.2    Fuel                    17,721      10.69     22.2
  9,679      6.81     12.1    Repairs                 11,615       7.01     14.5
    437      0.31      0.5    Cleaning                   437       0.26      0.5
  1,889      1.33      2.4    Transport                1,889       1.14      2.4
  2,230      1.57      2.8    Tires                    3.790       2.29      4.7
 45,048     31.72     56.4  Total tractor variable    54,422      32.84     68.0

                            Tractor fixed costs
 16,654     11.73     20.8    Depreciation            16,654      10.05     20.8
  1,848      1.30      2.3    Licences                 1,848       1.12      2.3
 18,502     13.03     23.1  Total tractor fixed       18,502      11.17     23.1

 63,550     44.75     79.5  Tractor total             72,924      44.01     91.1

                            Trailer variable costs
  6,487      4.57      8.1    Repairs                  7,785       4.70      9.7
    547      0.39      0.7    Cleaning                   547       0.33      0.7
  2,287      1.61      2.9    Transport                2,287       1.38      2.9
  2,770      1.95      3.5    Tires                    4.571       2.76      5.7
 12,091      8.52     15.2  Total trailer variable    15,190       9.17     19.0

                            Trailer fixed costs
 12,701      8.94     15.9    Depreciation            12,701       7.66     15.9
     50      0.04      0.1    Licences                    50       0.03      0.1
 12,751      8.98     16.0  Total trailer fixed       12,751       7.69     16.0

 24,842     17.50     31.2  Trailer total             27,941      16.86     35.0

 88,392     62.25    110.7  Total vehicle costs      100,865      60.87    126.1

  3,633      2.56      4.5  Insurance costs            4,145       2.50      5.2
 16,952     11.94     21.2  Admin. and interest       19.344      11.67     24.2
                            Pickup and delivery
 12,108      8.52     15.1  Profit                    13,817       8.34     17.3
121,085     85.27    151.5  Total operating cost     138.171      83.38    172.8


******************************************************************************
*          Imperial Equivalent Summary                                       *
*                                                                            *
*          A.    Annual distance travelled --     49,712  mi.                *
*                Gross vehicle weight      --    124,560 lbs.                *
*                Average payload           --     79,057 lbs.                *
*                Estimated annual quantity --      9,882 tons                *
*                                                                            *
*          B.    Total Operating Cost per mile (cents/mile)                  *
*                                                                            *
*          Paved roads                  Gravel roads                         *
*                                                                            *
*                243.8    Total Operating Cost    278.1                      *
******************************************************************************
```

Configuration -- semi-trailer and pup 7 axles　Newfoundland

Commodity -- Bulk　Annual distance -- 160000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 56500 kg. | 56500 kg. |
| Average Payload | 35860 kg. | 35860 kg. |
| Estimated Annual Quantity | 17930 tonnes | 17930 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 2841 hrs. | 3314 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 4414 | $ 4414 |
| Distance wage | $ 17776 | $ 0 |
| Hourly wage | $ 0 | $ 27739 |
| Wage burden | $ 3994 | $ 5787 |

C. Total Operating Costs

| Paved Roads<br>Total Cost $ | Paved Roads<br>Cost per Running Hour $ | Paved Roads<br>Cost per km. | | Gravel Roads<br>Total Cost $ | Gravel Roads<br>Cost per Running Hour $ | Gravel Roads<br>Cost per km. |
|---|---|---|---|---|---|---|
| | | | Tractor variable costs | | | |
| 26,184 | 9.22 | 16.4 | Driver | 37,940 | 11.45 | 23.7 |
| 35,441 | 12.48 | 22.2 | Fuel | 35,441 | 10.69 | 22.2 |
| 19,358 | 6.81 | 12.1 | Repairs | 23,229 | 7.01 | 14.5 |
| 875 | 0.31 | 0.5 | Cleaning | 875 | 0.26 | 0.5 |
| 1,889 | 0.66 | 1.2 | Transport | 1,889 | 0.57 | 1.2 |
| 4,459 | 1.57 | 2.8 | Tires | 7,581 | 2.29 | 4.7 |
| 88,206 | 31.05 | 55.2 | Total tractor variable | 106,955 | 32.27 | 66.8 |
| | | | Tractor fixed costs | | | |
| 16,654 | 5.86 | 10.4 | Depreciation | 16,654 | 5.03 | 10.4 |
| 1,848 | 0.65 | 1.2 | Licences | 1,848 | 0.56 | 1.2 |
| 18,502 | 6.51 | 11.6 | Total tractor fixed | 18,502 | 5.59 | 11.6 |
| 106,708 | 37.56 | 66.8 | Tractor total | 125,457 | 37.86 | 78.4 |
| | | | Trailer variable costs | | | |
| 12,975 | 4.57 | 8.1 | Repairs | 15,570 | 4.70 | 9.7 |
| 1,094 | 0.39 | 0.7 | Cleaning | 1,094 | 0.33 | 0.7 |
| 2,287 | 0.81 | 1.4 | Transport | 2,287 | 0.69 | 1.4 |
| 5,540 | 1.95 | 3.5 | Tires | 9,141 | 2.76 | 5.7 |
| 21,896 | 7.72 | 13.7 | Total trailer variable | 28,092 | 8.48 | 17.5 |
| | | | Trailer fixed costs | | | |
| 12,701 | 4.47 | 7.9 | Depreciation | 12,701 | 3.83 | 7.9 |
| 50 | 0.02 | | Licences | 50 | 0.02 | |
| 12,751 | 4.49 | 7.9 | Total trailer fixed | 12,751 | 3.85 | 7.9 |
| 34,647 | 12.21 | 21.6 | Trailer total | 40,843 | 12.33 | 25.4 |
| 141,355 | 49.77 | 88.4 | Total vehicle costs | 166,300 | 50.19 | 103.8 |
| 5,809 | 2.04 | 3.6 | Insurance costs | 6,834 | 2.06 | 4.3 |
| 27,109 | 9.54 | 16.9 | Admin. and interest | 31,893 | 9.62 | 19.9 |
| | | | Pickup and delivery | | | |
| 19,364 | 6.82 | 12.1 | Profit | 22,781 | 6.87 | 14.2 |
| 193,637 | 68.17 | 121.0 | Total operating cost | 227,808 | 68.74 | 142.2 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 99,424 mi.
Gross vehicle weight -- 124,560 lbs.
Average payload -- 79,057 lbs.
Estimated annual quantity -- 19,764 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 194.7 | Total Operating Cost | 228.8 |

```
Configuration -- semi-trailer and pup 7 axles                    Newfoundland

Commodity -- Bulk                                 Annual distance -- 240000 km.

A.    Vehicle Utilization                          Paved Road         Gravel Road
      Gross Vehicle Weight                         56500 kg.           56500 kg.
      Average Payload                              35860 kg.           35860 kg.
      Estimated Annual Quantity                26895 tonnes        26895 tonnes
      Trip Running Time                             5.7 hrs.            6.6 hrs.
      Annual Running Hours                         4261 hrs.           4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 6621              $ 6621
      Distance wage                                 $ 26664                 $ 0
      Hourly wage                                       $ 0             $ 41608
      Wage burden                                    $ 5991              $ 8681

C.    Total Operating Costs
   Paved Roads                                                 Gravel Roads

            Cost                                                         Cost
             per     Cost                                                 per    Cost
  Total  Running      per                                 Total       Running     per
   Cost     Hour      km.                                  Cost          Hour     km.
      $        $                                              $             $
                          Tractor variable costs
 39,276     9.22     16.4   Driver                       56,910         11.45    23.7
 53,162    12.48     22.2   Fuel                         53,162         10.69    22.2
 29,037     6.81     12.1   Repairs                      34,844          7.01    14.5
  1,312     0.31      0.5   Cleaning                      1,312          0.26     0.5
  1,889     0.44      0.8   Transport                     1,889          0.38     0.8
  6,689     1.57      2.8   Tires                        11,371          2.29     4.7
131,365    30.83     54.8 Total tractor variable        159,488         32.08    66.4

                          Tractor fixed costs
 16,654     3.91      6.9   Depreciation                 16,654          3.35     6.9
  1,848     0.43      0.8   Licences                      1,848          0.37     0.8
 18,502     4.34      7.7 Total tractor fixed            18,502          3.72     7.7

149,867    35.17     62.5 Tractor total                 177,990         35.80    74.1

                          Trailer variable costs
 19,462     4.57      8.1   Repairs                      23,355          4.70     9.7
  1,640     0.38      0.7   Cleaning                      1,640          0.33     0.7
  2,287     0.54      1.0   Transport                     2,287          0.46     1.0
  8,310     1.95      3.5   Tires                        13,712          2.76     5.7
 31,699     7.44     13.3 Total trailer variable         40,994          8.25    17.1

                          Trailer fixed costs
 12,701     2.98      5.3   Depreciation                 12,701          2.55     5.3
     50     0.01            Licences                         50          0.01
 12,751     2.99      5.3 Total trailer fixed            12,751          2.56     5.3

 44,450    10.43     18.6 Trailer total                  53,745         10.81    22.4

194,317    45.60     81.1 Total vehicle costs           231,735         46.61    96.5

  7,986     1.87      3.3 Insurance costs                 9,523          1.92     4.0
 37,266     8.75     15.5 Admin. and interest            44,442          8.94    18.5
                          Pickup and delivery
 26,619     6.25     11.1 Profit                         31,745          6.39    13.2
266,188    62.47    111.0 Total operating cost          317,445         63.86   132.2


*****************************************************************************
*           I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                           *
*       A.    Annual distance travelled --     149,136  mi.                 *
*             Gross vehicle weight      --     124,560 lbs.                 *
*             Average payload           --      79,057 lbs.                 *
*             Estimated annual quantity --      29,646 tons                 *
*                                                                           *
*       B.    Total Operating Cost per mile (cents/mile)                    *
*                                                                           *
*       P a v e d   r o a d s                 G r a v e l   r o a d s       *
*                                                                           *
*               178.6     Total Operating Cost    212.7                     *
*****************************************************************************
```

Configuration -- semi-trailer and pup 8 axles Yukon

Commodity -- Bulk Annual distance -- 80000 km.

| A. Vehicle Utilization | Paved Road | Gravel Road |
|---|---|---|
| Gross Vehicle Weight | 63300 kg. | 63300 kg. |
| Average Payload | 42660 kg. | 42660 kg. |
| Estimated Annual Quantity | 10665 tonnes | 10665 tonnes |
| Trip Running Time | 5.7 hrs. | 6.6 hrs. |
| Annual Running Hours | 1420 hrs. | 1657 hrs. |

| B. Driver Costs | | |
|---|---|---|
| Load - unload time cost | $ 3839 | $ 3839 |
| Distance wage | $ 19976 | $ 0 |
| Hourly wage | $ 0 | $ 20282 |
| Wage burden | $ 5478 | $ 5548 |

C. Total Operating Costs

| Paved Roads | | | | Gravel Roads | | |
|---|---|---|---|---|---|---|
| Total Cost $ | Cost per Running Hour $ | Cost per km. | | Total Cost $ | Cost per Running Hour $ | Cost per km. |
| | | | Tractor variable costs | | | |
| 29,293 | 20.62 | 36.6 | Driver | 29.669 | 17.90 | 37.1 |
| 19,740 | 13.90 | 24.7 | Fuel | 19,740 | 11.91 | 24.7 |
| 10.738 | 7.56 | 13.4 | Repairs | 12.885 | 7.78 | 16.1 |
| 711 | 0.50 | 0.9 | Cleaning | 711 | 0.43 | 0.9 |
| 3,778 | 2.66 | 4.7 | Transport | 3,778 | 2.28 | 4.7 |
| 3.941 | 2.77 | 4.9 | Tires | 6,700 | 4.04 | 8.4 |
| 68.201 | 48.01 | 85.2 | Total tractor variable | 73,483 | 44.34 | 91.9 |
| | | | Tractor fixed costs | | | |
| 14,668 | 10.33 | 18.3 | Depreciation | 14,668 | 8.85 | 18.3 |
| 1,740 | 1.23 | 2.2 | Licences | 1,740 | 1.05 | 2.2 |
| 16,408 | 11.56 | 20.5 | Total tractor fixed | 16.408 | 9.90 | 20.5 |
| 84,609 | 59.57 | 105.7 | Tractor total | 89,891 | 54.24 | 112.4 |
| | | | Trailer variable costs | | | |
| 6,786 | 4.78 | 8.5 | Repairs | 8,143 | 4.91 | 10.2 |
| 875 | 0.62 | 1.1 | Cleaning | 875 | 0.53 | 1.1 |
| 3,082 | 2.17 | 3.9 | Transport | 3,082 | 1.86 | 3.9 |
| 6,053 | 4.26 | 7.6 | Tires | 9,987 | 6.03 | 12.5 |
| 16,796 | 11.83 | 21.1 | Total trailer variable | 22,087 | 13.33 | 27.7 |
| | | | Trailer fixed costs | | | |
| 11,340 | 7.98 | 14.2 | Depreciation | 11,340 | 6.84 | 14.2 |
| 20 | 0.01 | | Licences | 20 | 0.01 | |
| 11,360 | 7.99 | 14.2 | Total trailer fixed | 11,360 | 6.85 | 14.2 |
| 28,156 | 19.82 | 35.3 | Trailer total | 33,447 | 20.18 | 41.9 |
| 112,765 | 79.39 | 141.0 | Total vehicle costs | 123,338 | 74.42 | 154.3 |
| 4,634 | 3.26 | 5.8 | Insurance costs | 5,069 | 3.06 | 6.3 |
| 21,626 | 15.23 | 27.0 | Admin. and interest | 23,654 | 14.27 | 29.6 |
| | | | Pickup and delivery | | | |
| 15,447 | 10.88 | 19.3 | Profit | 16,896 | 10.20 | 21.1 |
| 154,472 | 108.76 | 193.1 | Total operating cost | 168,957 | 101.95 | 211.3 |

## Imperial Equivalent Summary

A. Annual distance travelled -- 49,712 mi.
Gross vehicle weight -- 139,551 lbs.
Average payload -- 94,048 lbs.
Estimated annual quantity -- 11,756 tons

B. Total Operating Cost per mile (cents/mile)

| Paved roads | | Gravel roads |
|---|---|---|
| 310.8 | Total Operating Cost | 340.0 |

```
Configuration -- semi-trailer and pup 8 axles           Yukon

Commodity -- Bulk               Annual distance -- 160000 km.

A.   Vehicle Utilization            Paved Road    Gravel Road
     Gross Vehicle Weight            63300 kg.      63300 kg.
     Average Payload                 42660 kg.      42660 kg.
     Estimated Annual Quantity    21330 tonnes   21330 tonnes
     Trip Running Time                5.7 hrs.       6.6 hrs.
     Annual Running Hours            2841 hrs.      3314 hrs.

B.   Driver Costs
     Load - unload time cost            $ 7679         $ 7679
     Distance wage                     $ 39952            $ 0
     Hourly wage                           $ 0        $ 40564
     Wage burden                       $ 10955        $ 11096

C.   Total Operating Costs
   P a v e d   R o a d s                      G r a v e l   R o a d s

           Cost                                           Cost
            per   Cost                                     per   Cost
  Total Running    per                           Total Running    per
   Cost    Hour    km.                            Cost    Hour    km.
      $       $                                      $       $
                       Tractor variable costs
 58.586   20.62   36.6   Driver                 59,339   17.91   37.1
 39,479   13.90   24.7   Fuel                   39,479   11.91   24.7
 21.476    7.56   13.4   Repairs                25.771    7.78   16.1
  1.422    0.50    0.9   Cleaning                1.422    0.43    0.9
  3.778    1.33    2.4   Transport               3.778    1.14    2.4
  7,883    2.78    4.9   Tires                  13.400    4.04    8.4
132.624   46.69   82.9 Total tractor variable  143,189   43.21   89.6

                       Tractor fixed costs
 14.668    5.16    9.2   Depreciation           14.668    4.43    9.2
  1,740    0.61    1.1   Licences                1,740    0.53    1.1
 16.408    5.77   10.3 Total tractor fixed      16,408    4.96   10.3

149,032   52.46   93.2 Tractor total           159,597   48.17   99.9

                       Trailer variable costs
 13,571    4.78    8.5   Repairs                16.286    4.91   10.2
  1.750    0.62    1.1   Cleaning                1,750    0.53    1.1
  3.082    1.08    1.9   Transport               3.082    0.93    1.9
 12,105    4.26    7.6   Tires                  19,974    6.03   12.5
 30,508   10.74   19.1 Total trailer variable   41,092   12.40   25.7

                       Trailer fixed costs
 11,340    3.99    7.1   Depreciation           11,340    3.42    7.1
     20    0.01          Licences                   20    0.01
 11,360    4.00    7.1 Total trailer fixed      11,360    3.43    7.1

 41.868   14.74   26.2 Trailer total            52.452   15.83   32.8

190.900   67.20  119.4 Total vehicle costs     212,049   64.00  132.7

  7,845    2.76    4.9 Insurance costs           8.714    2.63    5.4
 36,611   12.89   22.9 Admin. and interest      40,667   12.27   25.4
                       Pickup and delivery
 26,151    9.21   16.3 Profit                   29,048    8.77   18.2
261.507   92.06  163.5 Total operating cost    290.478   87.67  181.7


************************************************************************
*        I m p e r i a l   E q u i v a l e n t   S u m m a r y         *
*                                                                      *
*        A.   Annual distance travelled --     99,424  mi.             *
*             Gross vehicle weight      --    139,551 lbs.             *
*             Average payload           --     94,048 lbs.             *
*             Estimated annual quantity --     23,512 tons             *
*                                                                      *
*        B.   Total Operating Cost per mile (cents/mile)               *
*                                                                      *
*        P a v e d   r o a d s            G r a v e l   r o a d s      *
*                                                                      *
*                263.1     Total Operating Cost   292.4                *
************************************************************************
```

```
Configuration -- semi-trailer and pup 8 axles                               Yukon

Commodity -- Bulk                                   Annual distance -- 240000 km.

A.    Vehicle Utilization                         Paved Road         Gravel Road
      Gross Vehicle Weight                         63300 kg.           63300 kg.
      Average Payload                              42660 kg.           42660 kg.
      Estimated Annual Quantity                31995 tonnes        31995 tonnes
      Trip Running Time                             5.7 hrs.            6.6 hrs.
      Annual Running Hours                         4261 hrs.           4971 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 11518             $ 11518
      Distance wage                                  $ 59928                 $ 0
      Hourly wage                                        $ 0             $ 60846
      Wage burden                                    $ 16433             $ 15644

C.    Total Operating Costs
    P a v e d   R o a d s                             G r a v e l   R o a d s

                 Cost                                                   Cost
                  per      Cost                                          per      Cost
   Total      Running       per                               Total  Running       per
    Cost         Hour       km.                                Cost     Hour       km.
       $            $                                             $        $
                                Tractor variable costs
  87,879        20.62      36.6   Driver                     89.008    17.91      37.1
  59,219        13.90      24.7   Fuel                       59,219    11.91      24.7
  32,213         7.56      13.4   Repairs                    38,656     7.78      16.1
   2,133         0.50       0.9   Cleaning                    2.133     0.43       0.9
   3,778         0.89       1.6   Transport                   3,778     0.76       1.6
  11,824         2.77       4.9   Tires                      20,100     4.04       8.4
 197,046        46.24      82.1 Total tractor variable      212.894    42.83      88.8

                                Tractor fixed costs
  14,668         3.44       6.1   Depreciation               14,668     2.95       6.1
   1,740         0.41       0.7   Licences                    1,740     0.35       0.7
  16,408         3.85       6.8 Total tractor fixed          16,408     3.30       6.8

 213,454        50.09      88.9 Tractor total               229,302    46.13      95.6

                                Trailer variable costs
  20,357         4.78       8.5   Repairs                    24,428     4.91      10.2
   2,625         0.62       1.1   Cleaning                    2,625     0.53       1.1
   3,082         0.72       1.3   Transport                   3,082     0.62       1.3
  18,158         4.26       7.6   Tires                      29,961     6.03      12.5
  44,222        10.38      18.5 Total trailer variable       60,096    12.09      25.1

                                Trailer fixed costs
  11,340         2.66       4.7   Depreciation               11,340     2.28       4.7
      20                          Licences                       20
  11,360         2.66       4.7 Total trailer fixed          11.360     2.28       4.7

  55,582        13.04      23.2 Trailer total                71,456    14.37      29.8

 269,036        63.13     112.1 Total vehicle costs         300,758    60.50     125.4

  11.056         2.59       4.6 Insurance costs              12,360     2.49       5.2
  51,596        12.11      21.5 Admin. and interest          57,680    11.60      24.0
                                Pickup and delivery
  36,854         8.65      15.4 Profit                       41,200     8.29      17.2
 368,542        86.48     153.6 Total operating cost        411,998    82.88     171.8


*************************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y                    *
*                                                                                   *
*        A.    Annual distance travelled --      149,136  mi.                       *
*              Gross vehicle weight      --      139,551 lbs.                       *
*              Average payload           --       94,048 lbs.                       *
*              Estimated annual quantity --       35,268 tons                       *
*                                                                                   *
*        B.    Total Operating Cost per mile (cents/mile)                           *
*                                                                                   *
*        P a v e d   r o a d s              G r a v e l   r o a d s                 *
*                                                                                   *
*               247.2     Total Operating Cost   276.5                              *
*************************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                          N.W.T.

Commodity -- Bulk                                  Annual distance --  80000 km.

A.    Vehicle Utilization                             Paved Road        Gravel Road
      Gross Vehicle Weight                             53000 kg.          53000 kg.
      Average Payload                                  33950 kg.          33950 kg.
      Estimated Annual Quantity                     8488 tonnes        8488 tonnes
      Trip Running Time                                 5.7 hrs.           6.6 hrs.
      Annual Running Hours                             1420 hrs.          1657 hrs.

B.    Driver Costs
      Load - unload time cost                             $ 2554             $ 2554
      Distance wage                                      $ 13264                $ 0
      Hourly wage                                            $ 0            $ 16951
      Wage burden                                         $ 3796             $ 4681

C.    Total Operating Costs
  P a v e d   R o a d s                                  G r a v e l   R o a d s

            Cost                                                     Cost
             per     Cost                                             per     Cost
  Total  Running      per                                Total    Running      per
   Cost     Hour      km.                                 Cost       Hour      km.
      $        $                                             $          $
                          Tractor variable costs
 19,614    13.81     24.5   Driver                      24,186      14.60     30.2
 19,719    13.88     24.6   Fuel                        19.719      11.90     24.6
 10,589     7.46     13.2   Repairs                     12,706       7.67     15.9
    547     0.39      0.7   Cleaning                       547       0.33      0.7
  2,883     2.03      3.6   Transport                    2,883       1.74      3.6
  3.308     2.33      4.1   Tires                        5.623       3.39      7.0
 56.660    39.90     70.7 Total tractor variable        65.664      39.63     82.0

                          Tractor fixed costs
 14.668    10.33     18.3   Depreciation                14.668       8.85     18.3
    970     0.68      1.2   Licences                       970       0.59      1.2
 15,638    11.01     19.5 Total tractor fixed           15.638       9.44     19.5

 72,298    50.91     90.2 Tractor total                 81,302      49.07    101.5

                          Trailer variable costs
  7,382     5.20      9.2   Repairs                      8,859       5.35     11.1
    984     0.69      1.2   Cleaning                       984       0.59      1.2
  2,585     1.82      3.2   Transport                    2,585       1.56      3.2
  6.053     4.26      7.6   Tires                        9,987       6.03     12.5
 17,004    11.97     21.2 Total trailer variable        22,415      13.53     28.0

                          Trailer fixed costs
 11,340     7.98     14.2   Depreciation                11,340       6.84     14.2
     40     0.03      0.1   Licences                        40       0.02      0.1
 11,380     8.01     14.3 Total trailer fixed           11,380       6.86     14.3

 28,384    19.98     35.5 Trailer total                 33,795      20.39     42.3

100,682    70.89    125.7 Total vehicle costs          115,097      69.46    143.8

  4,138     2.91      5.2 Insurance costs                4,730       2.85      5.9
 19,309    13.59     24.1 Admin. and interest           22,073      13.32     27.6
                          Pickup and delivery
 13,792     9.71     17.2 Profit                        15.767       9.52     19.7
137,921    97.10    172.2 Total operating cost         157,667      95.15    197.0


****************************************************************************
*          I m p e r i a l   E q u i v a l e n t   S u m m a r y           *
*                                                                          *
*          A.    Annual distance travelled --      49,712  mi.             *
*                Gross vehicle weight      --     116,844 lbs.             *
*                Average payload           --      74,846 lbs.             *
*                Estimated annual quantity --       9,356 tons             *
*                                                                          *
*          B.    Total Operating Cost per mile (cents/mile)                *
*                                                                          *
*          P a v e d   r o a d s           G r a v e l   r o a d s         *
*                                                                          *
*                   277.1     Total Operating Cost    317.0                *
****************************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                        N.W.T.

Commodity -- Bulk                                 Annual distance -- 160000 km.

A.    Vehicle Utilization                         Paved Road      Gravel Road
      Gross Vehicle Weight                         53000 kg.        53000 kg.
      Average Payload                              33950 kg.        33950 kg.
      Estimated Annual Quantity                  16975 tonnes     16975 tonnes
      Trip Running Time                              5.7 hrs.         6.6 hrs.
      Annual Running Hours                          2841 hrs.        3314 hrs.

B.    Driver Costs
      Load - unload time cost                        $ 5107           $ 5107
      Distance wage                                 $ 26528              $ 0
      Hourly wage                                       $ 0          $ 33903
      Wage burden                                    $ 7593           $ 9363

C.    Total Operating Costs
    P a v e d   R o a d s                              G r a v e l   R o a d s

             Cost                                                  Cost
              per     Cost                                          per     Cost
   Total  Running      per                              Total   Running      per
    Cost     Hour      km.                               Cost      Hour      km.
       $        $                                           $         $
                               Tractor variable costs
  39,228    13.81     24.5       Driver                48.373     14.60     30.2
  39,438    13.88     24.6       Fuel                  39.438     11.90     24.6
  21,177     7.46     13.2       Repairs               25.413      7.67     15.9
   1,094     0.39      0.7       Cleaning               1,094      0.33      0.7
   2,883     1.01      1.8       Transport              2.883      0.87      1.8
   6.616     2.33      4.1       Tires                 11,247      3.39      7.0
 110.436    38.88     68.9     Total tractor variable 128.448     38.76     80.2

                               Tractor fixed costs
  14.668     5.16      9.2       Depreciation          14,668      4.43      9.2
     970     0.34      0.6       Licences                 970      0.29      0.6
  15.638     5.50      9.8     Total tractor fixed     15.638      4.72      9.8

 126,074    44.38     78.7     Tractor total          144,086     43.48     90.0

                               Trailer variable costs
  14,764     5.20      9.2       Repairs               17.717      5.35     11.1
   1,969     0.69      1.2       Cleaning               1.969      0.59      1.2
   2,585     0.91      1.6       Transport              2,585      0.78      1.6
  12,105     4.26      7.6       Tires                 19.974      6.03     12.5
  31,423    11.06     19.6     Total trailer variable  42,245     12.75     26.4

                               Trailer fixed costs
  11,340     3.99      7.1       Depreciation          11,340      3.42      7.1
      40     0.01                Licences                  40      0.01
  11,380     4.00      7.1     Total trailer fixed     11,380      3.43      7.1

  42,803    15.06     26.7     Trailer total           53.625     16.18     33.5

 168,877    59.44    105.4     Total vehicle costs    197,711     59.66    123.5

   6.940     2.44      4.3     Insurance costs          8,125      2.45      5.1
  32,387    11.40     20.2     Admin. and interest     37,917     11.44     23.7
                               Pickup and delivery
  23,134     8.14     14.5     Profit                  27,084      8.17     16.9
 231,338    81.42    144.4     Total operating cost   270,837     81.72    169.2


**********************************************************************
*         I m p e r i a l   E q u i v a l e n t   S u m m a r y      *
*                                                                    *
*         A.    Annual distance travelled --     99,424  mi.         *
*               Gross vehicle weight      --    116,844 lbs.         *
*               Average payload           --     74,846 lbs.         *
*               Estimated annual quantity --     18,712 tons         *
*                                                                    *
*         B.    Total Operating Cost per mile (cents/mile)           *
*                                                                    *
*         P a v e d   r o a d s            G r a v e l   r o a d s   *
*                                                                    *
*                 232.4     Total Operating Cost    272.3            *
**********************************************************************
```

```
Configuration -- semi-trailer and pup 7 axles                    N.W.T.

Commodity -- Bulk                         Annual distance -- 240000 km.

A.  Vehicle Utilization                      Paved Road     Gravel Road
    Gross Vehicle Weight                      53000 kg.       53000 kg.
    Average Payload                           33950 kg.       33950 kg.
    Estimated Annual Quantity              25463 tonnes    25463 tonnes
    Trip Running Time                          5.7 hrs.        6.6 hrs.
    Annual Running Hours                      4261 hrs.       4971 hrs.

B.  Driver Costs
    Load - unload time cost                      $ 7661          $ 7661
    Distance wage                               $ 39792             $ 0
    Hourly wage                                     $ 0         $ 50854
    Wage burden                                 $ 11389         $ 14044

C.  Total Operating Costs
  Paved Roads                                              Gravel Roads

           Cost                                             Cost
            per   Cost                                       per   Cost
  Total Running    per                             Total Running    per
   Cost    Hour    km.                              Cost    Hour    km.
      $       $                                        $       $
                        Tractor variable costs
 58,842   13.81   24.5    Driver                  72,559   14.60   30.2
 59,157   13.88   24.6    Fuel                    59,157   11.90   24.6
 31,766    7.46   13.2    Repairs                 38,119    7.67   15.9
  1,640    0.38    0.7    Cleaning                 1,640    0.33    0.7
  2,883    0.68    1.2    Transport                2,883    0.58    1.2
  9,924    2.33    4.1    Tires                   16,870    3.39    7.0
164,212   38.54   68.3  Total tractor variable   191,228   38.47   79.6

                        Tractor fixed costs
 14,668    3.44    6.1    Depreciation            14,668    2.95    6.1
    970    0.23    0.4    Licences                   970    0.20    0.4
 15,638    3.67    6.5  Total tractor fixed       15,638    3.15    6.5

179,850   42.21   74.8  Tractor total            206,866   41.62   86.1

                        Trailer variable costs
 22,147    5.20    9.2    Repairs                 26,576    5.35   11.1
  2,953    0.69    1.2    Cleaning                 2,953    0.59    1.2
  2,585    0.61    1.1    Transport                2,585    0.52    1.1
 18,158    4.26    7.6    Tires                   29,961    6.03   12.5
 45,843   10.76   19.1  Total trailer variable    62,075   12.49   25.9

                        Trailer fixed costs
 11,340    2.66    4.7    Depreciation            11,340    2.28    4.7
     40    0.01           Licences                    40    0.01
 11,380    2.67    4.7  Total trailer fixed       11,380    2.29    4.7

 57,223   13.43   23.8  Trailer total             73,455   14.78   30.6

237,073   55.64   98.6  Total vehicle costs      280,321   56.40  116.7

  9,743    2.29    4.1  Insurance costs           11,520    2.32    4.8
 45,466   10.67   18.9  Admin. and interest       53,760   10.81   22.4
                        Pickup and delivery
 32,476    7.62   13.5  Profit                    38,400    7.72   16.0
324,758   76.22  135.1  Total operating cost     384,001   77.25  159.9


***********************************************************************
*       Imperial Equivalent Summary                                   *
*                                                                     *
*       A.  Annual distance travelled --   149,136  mi.               *
*           Gross vehicle weight      --   116,844  lbs.              *
*           Average payload           --    74,846  lbs.              *
*           Estimated annual quantity --    28,068  tons              *
*                                                                     *
*       B.  Total Operating Cost per mile (cents/mile)                *
*                                                                     *
*       Paved roads                   Gravel roads                    *
*                                                                     *
*             217.4    Total Operating Cost   257.3                   *
***********************************************************************
```

## APPENDIX TABLE A-1

## REPRESENTATIVE DRIVER WAGES ACROSS CANADA
(mid 1986)

| | BULK COMMODITY | | | | | GENERAL FREIGHT | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2-Axle Vehicles per hr $ | 5-Axle Vehicles per hr $ | 5-Axle Vehicles per km cents | 7/8-Axle Vehicles per km $ | 7/8-Axle Vehicles per km cents | 2-Axle Vehicles per hr $ | 5-Axle Vehicles per hr $ | 5-Axle Vehicles per km cents | 7/8-Axle Vehicles per km $ | 7/8-Axle Vehicles per km cents |
| British Columbia | 13.64 | 13.64 | 22.92 | 13.81 | 24.17 | 16.16 | 16.45 | 26.81 | 16.98 | 28.42 |
| Alberta | 11.62 | 11.62 | 18.24 | 11.62 | 19.60 | 14.62 | 14.62 | 23.39 | 14.62 | 24.76 |
| Saskatchewan | 9.77 | 9.77 | 14.67 | 9.77 | 16.05 | 13.45 | 13.45 | 20.80 | 13.45 | 22.12 |
| Manitoba | 9.26 | 9.26 | 15.70 | 9.59 | 16.68 | 13.35 | 13.45 | 20.80 | 13.45 | 22.12 |
| Ontario | 13.17 | 13.17 | 18.90 | 13.17 | 19.81 | 12.91 | 12.91 | 18.72 | 12.91 | 18.88 |
| Quebec | 11.40 | 11.40 | 18.05 | 11.62 | 18.53 | 11.15 | 11.15 | 16.44 | 11.15 | 16.59 |
| Maritimes | 8.21 | 8.21 | 12.95 | 8.21 | 13.34 | 8.37 | 8.37 | 13.94 | 8.37 | 14.15 |
| Newfoundland | 8.37 | 8.37 | 10.80 | 8.37 | 11.11 | 7.07 | 7.07 | 10.46 | 7.07 | 10.66 |
| Yukon | 12.07 | 12.07 | 23.52 | 12.24 | 24.97 | 16.77 | 16.77 | 27.73 | 16.89 | 29.21 |
| N.W.T. | 10.07 | 10.07 | 15.26 | 10.23 | 16.58 | 14.34 | 14.34 | 22.95 | 14.34 | 24.29 |

## APPENDIX TABLE A.2

## ESTIMATED TRUCKER FUEL COSTS BY PROVINCE
(mid 1986)

| | DIESEL | | GASOLINE | |
|---|---|---|---|---|
| | Est. Purchase ¢/litre | Tank Wagon ¢/litre | Est. Purchase ¢/litre | Tank Wagon ¢/litre |
| British Columbia | 40.81 | 38.90 | 41.17 | 39.70 |
| Alberta | 32.80 | 37.80 | 33.90 | 38.90 |
| Saskatchewan | 32.80 | 37.80 | 33.80 | 38.80 |
| Manitoba | 42.60 | 38.40 | 42.20 | 39.20 |
| Ontario | 43.79 | 41.89 | 43.20 | 39.90 |
| Quebec | 47.35 | 42.90 | 50.30 | 40.60 |
| Maritimes | 44.60 | 40.50 | 44.60 | 41.60 |
| Newfoundland | 49.40 | 41.10 | 47.30 | 42.40 |
| Yukon | 42.80 | 42.60 | 45.10 | 45.90 |
| N.W.T. | 44.50 | 42.40 | 48.08 | 44.60 |

NOTE: Costs shown reflect Oil Company Tank Wagon Prices, provincial fuel taxes, and expected discounts for fleet fuel purchases in major regional centers. Gasoline fuel purchase costs also exclude the 1.5 cents/litre federal excise tax which is refundable to the operator on application.

## APPENDIX TABLE A-3

## CAPITAL COSTS OF EQUIPMENT TYPES

| | GASOLINE POWERED | | DIESEL POWERED | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2-Axle Dry Freight $ | 2-Axle Bulk Unit $ | 2-Axle Dry Freight $ | 2-Axle Bulk Unit $ | Tractor for 5-Axle Unit $ | General Freight Trailer $ | Bulk Trailer Aluminum $ | Tractor for 7/8-Axle Trains $ | Two 8.2 m Freight Trailers $ | Two Bulk Trailers Aluminum $ |
| British Columbia | 42,693 | 77,575 | 47,508 | 82,390 | 98,050 | 34,267 | 52,805 | 98,440 | 39,323 | 101,115 |
| Alberta | 39,900 | 71,500 | 44,400 | 77,000 | 91,550 | 32,025 | 49,350 | 92,600 | 36,750 | 94,500 |
| Saskatchewan | 41,895 | 76,125 | 46,620 | 80,850 | 95,850 | 33,626 | 51,818 | 97,300 | 38,588 | 99,225 |
| Manitoba | 42,294 | 76,850 | 47,064 | 81,620 | 96,550 | 33,947 | 52,311 | 98,520 | 38,955 | 101,170 |
| Ontario | 39,600 | 72,200 | 44,100 | 76,700 | 91,000 | 32,025 | 49,350 | 93,500 | 36,750 | 94,500 |
| Quebec | 43,191 | 78,725 | 48,096 | 83,630 | 98,650 | 34,907 | 53,792 | 101,780 | 40,058 | 103,005 |
| Maritimes | 44,289 | 80,475 | 49,284 | 85,470 | 101,050 | 35,548 | 54,779 | 104,220 | 40,793 | 104,895 |
| Newfoundland | 44,688 | 81,200 | 49,728 | 86,240 | 102,150 | 35,868 | 55,272 | 105,140 | 41,160 | 105,840 |
| Yukon | 39,900 | 72,500 | 44,400 | 77,000 | 91,550 | 32,025 | 49,350 | 92,600 | 36,750 | 94,500 |
| N.W.T. | 39,900 | 72,500 | 44,400 | 77,000 | 102,550 | 32,025 | 49,350 | 92,600 | 36,750 | 94,500 |

## APPENDIX TABLE A.4

## VEHICLE LICENSING FEES AND WEIGHTS THROUGHOUT CANADA

| | GVW/GCW (kgs) | No. of Axles | ($) Annual Fee for Power Unit | ($) Annual Fee for Trailer |
|---|---|---|---|---|
| British Columbia | 14,600 | 2 | 406 | - |
| | 39,500 | 5 | 1436 | 12 |
| | 63,500 | 8 | 2552 | 24 |
| Alberta | 16,400 | 2 | 402 | - |
| | 39,000 | 5 | 1273 | 10 |
| | 53,500 | 7 | 1997 | 20 |
| Saskatchewan | 14,600 | 2 | 674 | - |
| | 37,500 | 5 | 2163 | 22 |
| | 53,500 | 7 | 3174 | 44 |
| Manitoba | 14,600 | 2 | 482 | - |
| | 37,500 | 5 | 1983 | 10 |
| | 56,500 | 7 | 3525 | 20 |
| Ontario | 19,000 | 2 | 709 | - |
| | 47,200 | 5 | 1962 | - |
| | 63,500 | 7 | 2690 | - |
| Quebec | 18,500 | 2 | 822 | - |
| | 48,500 | 5 | 2070 | 43 |
| | 57,500 | 7 | 2756 | 86 |
| Maritimes (N.B.) | 13,500 | 2 | 361 | - |
| | 39,500 | 5 | 1050 | 9 |
| | 56,500 | 7 | 1503 | 18 |
| Newfoundland | 13,500 | 2 | 392 | - |
| | 39,500 | 5 | 1408 | 25 |
| | 56,500 | 8 | 1848 | 50 |
| Yukon Territory | 15,500 | 2 | 400 | - |
| | 43,200 | 5 | 1240 | 10 |
| | 63,300 | 8 | 1740 | 20 |
| Northwest Territories | 12,000 | 2 | 211 | - |
| | 36,500 | 5 | 701 | 20 |
| | 53,000 | 7 | 970 | 40 |